

Exhibit A

**BRANCH
ORGANIZATION**

B R A N C H O R G A N I Z A T I O N

Effective December 15, 1977

Watch Tower Bible and Tract Society
of Pennsylvania
Brooklyn, New York, U.S.A.

Made in the United States of America

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1. GOVERNING BODY AND BRANCH COMMITTEES

1. GOVERNING BODY: The Governing Body is made up of brothers who are anointed servants of Jehovah God. They act as representatives of the "faithful and discreet slave" class which has the responsibility for giving direction and impetus to the Kingdom work. (Matt. 24:45) While the Governing Body delegates certain details or responsibilities to committees made up of its own members, or committees made up of other dedicated servants of God, or to instruments such as corporations and legal agencies, it always takes the lead for the smooth functioning of the organization and the unity of all of God's people. As the Governing Body, it has the prerogative to use its discretion and look into any matters it deems necessary to examine with regard to the Kingdom work. To oversee various aspects of the work, committees have been established as follows.

2. SERVICE COMMITTEE: This committee supervises all areas of the evangelizing work, including service matters affecting congregation organization, shepherding activity of elders and traveling representatives who are caring for the spiritual welfare of God's people around the earth, also all pioneer activity. The average number of special pioneers for a country is set by the Service Committee. Annual reports from the branches dealing with the field activity world wide are examined and acknowledged by this Committee. The monthly field service reports (S-81) and the missionary home reports (A-24) are also considered by this committee. Assignments of territories to the branches are the responsibility of the Service Committee. (Galatians 2:9) However, each branch makes its own individual territory assignments. Difficult service-related questions and problems that come in should be referred to and will be handled by this Committee. The Service Committee supervises preparation of copy for Our Kingdom Service.

3. The Service Committee is responsible for calling in students for Gilead School. This committee is also responsible for making assignments of students to their places of postgraduate service in the field. All correspondence with missionaries regarding their service is handled by this Committee.

4. Zone visits by members of the Governing Body, or by others who are qualified, are arranged by the Service Committee.--Acts 8:14.

5. WRITING COMMITTEE: This Committee supervises the putting of spiritual food into written and recorded form for publication and distribution to our brothers and the public in general.

6. The publications that this Committee supervises include The Watchtower and Awake! magazines, all bound books, booklets, pamphlets, tracts, handbills, Bibles, or any revisions of these. It approves the scripts for dramas, radio recordings, slide and film programs, talk outlines and manuscripts and material for convention News Service Departments.

7. The Writing Committee supervises the translation work done throughout the earth.

8. PUBLISHING COMMITTEE: This Committee supervises the printing, publishing and shipping of literature throughout the world. The Committee takes responsibility for the oversight of the factories and properties owned and operated by various corporations used by Jehovah's Witnesses throughout the

world, as well as the financial operations of the Watch Tower Bible and Tract Society of Pennsylvania and other legal agencies used by Jehovah's Witnesses at the present time. It oversees legal, tax and business matters in connection with publishing the good news of the Kingdom in all parts of the earth.

9. Jehovah's Witnesses in many lands entrust their contributions for advancing the Kingdom work to various corporations and societies organized by Jehovah's Witnesses. Branch offices compile financial reports in accord with the laws of the land and the policies of the theocratic organization. These are considered by the Publishing Committee for their information and are helpful in planning the best use of the funds available to Jehovah's Witnesses for the world wide Kingdom work. The various legal agencies holding the funds may use this money for payment of invoices and allowances as well as other necessary expenditures. Should conditions in any countries change and legal agencies no longer be available to be used, other appropriate arrangements will be made according to the conditions at that time for handling financial operations.

10. Major real estate transactions and significant construction projects that are proposed should be presented to the Governing Body before action is taken. When such projects have been approved then details will be taken care of by the corporation or corporations involved. Arrangements for the dedication of new branch facilities will be handled by the Governing Body.

11. Requisitions for normal purchases of printing equipment, vehicles, typewriters and other equipment for publishing factories and branches world wide are approved by the coordinator and one other member of the Publishing Committee who has been named for that service by this Committee. Proposals for major acquisitions of machinery and other expensive equipment are to be submitted to the Governing Body with recommendations for approving the purchases.

12. Direction for the operations of all publishing factories and maintenance of properties is given by the Publishing Committee with routine matters being handled by the coordinator who should keep the Committee informed.

13. The Publishing Committee also determines literature prices throughout the world, taking into consideration production and shipping costs, as well as inflationary trends.

14. Questions from branch offices relative to publishing, shipping, financial, legal, tax and property matters are given to the Publishing Committee for handling.

15. Copies of the branch inventory are reviewed by this Committee. This Committee also supervises the approval of branch orders for literature.

16. Questions and recommendations concerning allowances and financial matters should be referred to this Committee.

17. The Publishing Committee supervises the properties and the obtaining of the material needs of the Bethel homes and farms. This includes approving requisitions for purchase of unusual or expensive items for maintenance or expansion of these properties, but routine requisitions for food, linens,

housekeeping and maintenance supplies, fuel, furniture, etc., may be approved by those having authorization. (See "Bethel Home Organization," paragraph 11.)

18. TEACHING COMMITTEE: This Committee's responsibility is to supervise schools, assemblies and Bethel family instruction for the spiritual education of Jehovah's people. The Committee supervises outlining the material to be used in teaching and takes oversight of the various departments that are now responsible for this education.--Isaiah 54:13, 14; John 6:45.

19. The Committee is responsible to see that there is a proper arrangement and time allotment for each of the congregational meetings and works in close cooperation with the Service Committee.

20. Fields of instruction handled by this Committee include the following: 1. Watchtower Bible School of Gilead; 2. Kingdom Ministry School; 3. The Theocratic School; 4. Bethel Entrants' School; 5. Program at Bethel table; 6. Bethel Family meetings; 7. International Assemblies; 8. District Assemblies; 9. Circuit Assemblies; 10. Radio and TV programs; 11. Pioneer Service Schools; 12. Literacy classes.

21. The Teaching Committee endeavors always to provide the necessary instruction and arrangements for building up spiritually the elders, publishers, Bethel families, newly interested persons and others, encouraging all to 'pay constant attention to themselves and to their teaching.'--1 Timothy 4:16.

22. Branch Committees should make their own local organizational arrangements for their circuit and district assemblies.

23. PERSONNEL COMMITTEE: This Committee takes oversight of the arrangements made for the personal and spiritual assistance of members of the Bethel families.--Ephesians 4:3; Philippians 2:1-5; James 5:14-16.

24. The Personnel Committee oversees the selection and invitation of new members of the Bethel and Farm families around the world, and handles questions concerning their staying in Bethel service.

25. When new members arrive at Bethel a member of the Branch Committee should speak to them on the importance of looking after their spiritual needs and explain arrangements for providing spiritual assistance to them and for their discussing personal problems with any of the Bethel elders. Every help should be offered to aid new members to adjust to living at Bethel. They will be spoken to about the importance of working whole-souled and putting Kingdom interests first.

26. All Bethel elders should be available to the members of the family who have problems and they should be observant as to any difficulties or discouragement on the part of any member, being ready to offer personal counsel and help. It should be made clear to all elders just what their responsibilities are and what they are expected to do themselves. Serious problems may be reported to the Branch Committee. Bethel elders appreciate the value of giving encouragement to fellow workers and commendation for things well done. Efforts should be continued to maintain a good attitude and wholesome spirit among all members, as well as appreciation for their service privileges and a feeling of being needed and appreciated.--Matthew 11:29, 30.

27. It should be practical to handle most personal problems locally in the branch, but major questions and problems can be taken up with the Personnel Committee.

28. Copies of Bethel personnel lists should be sent in with the Annual Reports for review by the Personnel Committee. (See "Annual Reports," paragraphs 26-29.)

29. If a member of the family desires to leave, he should send a thirty-day notice to the coordinator at the branch. This is in addition to any vacation time he may yet be taking.

30. When any worker is transferred from one position to another, it would be a good thing to let him know why. Thus he will not wonder if the change is because of a failure on his part, or if there is something on which he should try to improve.

31. CHAIRMAN'S COMMITTEE: This Committee is composed of the current chairman of the Governing Body, the previous chairman and the one next in line to be chairman. The current chairman will serve as the coordinator.

32. The Chairman's Committee of the Governing Body should be alert to see that the Governing Body operates smoothly and efficiently and that there is no unnecessary overlapping of work of the various Committees.

33. Reports on major emergencies, disasters or persecutions and any other urgent matters affecting Jehovah's Witnesses will come immediately to this Committee and will be taken up with the Governing Body.

34. LEGAL CORPORATIONS: The Watch Tower Bible and Tract Society of Pennsylvania is the parent corporate agency of Jehovah's Witnesses. It works with its subsidiary legal agencies such as the Watchtower Bible and Tract Society of New York, Inc., the International Bible Students Association, and many others scattered throughout the earth, for carrying on the business that must be done in order to print and ship the good news. All these agencies are subject to and work under the direction of the "faithful and discreet slave" class and its Governing Body.

35. BRANCH COMMITTEES: Jehovah's Witnesses through their Governing Body operate branch offices located in most of the principal countries of the world. The Governing Body of Jehovah's Witnesses approves of the recommendations for elders who will serve on the Branch Committees for such offices. The Branch Committee has the responsibility for the oversight of the preaching of the good news of Jehovah's Kingdom in the territory assigned to the branch. It also gives the necessary supervision to the Christian congregations, missionaries, special pioneers, pioneers, and interested ones, organizing the congregations into circuits and districts and making recommendations to the Governing Body for the appointment of circuit and district overseers, Bethel family members and students for Gilead School.

36. The Governing Body gives direction to the Branch Committees throughout the world by means of such publications as The Watchtower and Awake! magazines, Our Kingdom Service, publications outlining organizational arrangements, as well

as various letters to all branches and to individual branches answering local problems. In addition, the booklet Dwelling Together In Unity has been provided, giving certain basic guidelines in connection with Bethel family arrangements, also the booklet, Counsel To Watch Tower Missionaries, outlining the basic arrangements for missionaries serving throughout the world under the direction of the Governing Body.

37. In large branches, necessary recommendations for Bethel overseer, factory overseer and office overseer are made by the Branch Committee to the Governing Body. Other assignments of personnel are made by the Branch Committee. Instructors for the Kingdom Ministry School or Pioneer Service School also may be appointed by the Branch Committee.

38. The appointment as a member of the Branch Committee or to a position of oversight in the branch organization is not for any specified period of time. On the recommendation of the Branch Committee, the Governing Body will be pleased to consider the recommendation for adjustments, or removal, or reassignment of individuals having in mind the advancement of the Kingdom work.

39. It may be sufficient to have three members of the Branch Committee in some branches, but in large branches where other factors are involved, such as printing operations, extensive territories or a variety of languages, it would seem advisable that the membership of such a Committee be five or more, providing an opportunity for additional elders to be familiar with the details of the work in that particular branch area. For example, the Branch Committee might include a factory overseer in a large branch, someone from the Service Department, someone having to do with the Bethel home, someone handling the finances, missionaries, etc. It is also desirable for one or more members of the Branch Committee to be citizens of the country where the branch is located. Nevertheless, in all cases, spiritual qualifications should be viewed as of greatest importance.

40. BRANCH COORDINATOR: Each Branch Committee has a coordinator appointed by the Governing Body. He is responsible for coordinating the daily routine of work and for handling such matters as the Branch Committee may delegate him to care for. He is responsible to send reports and information to the Governing Body and also to keep the local Branch Committee informed of all communications received from the Governing Body, as well as of any details pertaining to local corporations, property, equipment, production, legal questions and the overall state of the Kingdom work. He should keep a brief record of each Branch Committee meeting showing the date of the meeting, the persons present and major points considered.

41. CHAIRMAN: Each Branch Committee has a chairman who will serve as such in the rotation arrangement for a period of one year with the rotation taking place January 1 each year. When the coordinator rotates into the chairmanship, he can call upon another member of the Committee to assist him in certain Committee matters as he finds it necessary. The chairman is to keep order and see that Committee decisions are carried out. He should notify all members as to time of meetings.

42. If some individuals become unable to accept all assignments in connection with the Branch Committee and its rotation, they may still be retained as members of the Committee, and in this case the Committee may wish to recommend an

additional person to help out with some of the supervisory work done by the Branch Committee. Nevertheless, the older and experienced members will be available to give information and provide counsel, which can be very valuable. In line with the above it is not necessary for every individual to take the chairmanship in rotation if one does not feel that he is in a position to serve effectively.

43. BRANCH COMMITTEE RESPONSIBILITIES: The Committee has the general oversight of the work in the field as well as the work in the branch. It should make decisions on what must be done and assign responsibility for carrying out decisions to one of its members who should follow through, expedite the work and report to the Committee upon completing the assignment. The Branch Committee has the liberty to call in for consultation other elders and individuals who are able to supply the vital statistics or facts that will help the Committee in reaching conclusions.

44. The Branch Committees are to serve as representatives of the Governing Body in the territory to which they are assigned following the Scriptural direction and lead given by the Governing Body. Branch Committees are authorized to appoint congregational overseers and ministerial servants, to establish congregations of Jehovah's Witnesses and to appoint and assign regular and special pioneers.

45. It is not required that the entire Branch Committee must in every case approve appointments of congregational elders and ministerial servants. We recommend that the Branch Committee be practical in handling such matters, especially if certain ones are located some distance from the branch office. The Branch Committee can decide just how to handle such matters and who or how many of the Committee should approve of the recommendations. It seems reasonable to have only two or three members responsible for making appointments in many places; however if there are any questions or special problems, they can be saved for consideration by the whole Branch Committee. But for ordinary and routine appointments, we do not feel that the whole Committee necessarily has to sit and approve each one. In large branches they may wish to use certain elders in the office to assist them in making appointments. The Committee should come to an agreement as to how they want to handle this. This also applies to deletions unless death or disfellowshipment are involved.

46. The Branch Committee is responsible to keep the Governing Body informed on the progress of the Kingdom work in the territory assigned to the branch. All the members of the Committee should share in taking the oversight of the work. Each should have his regular assignment of service at the branch or in the field according to his circumstances.

47. Brothers given any position of oversight should appreciate that their appointment comes from Jehovah by holy spirit through his visible organization and that they were put in the position of oversight to shepherd the congregation of God. The congregation does not belong to them; it is God's congregation and they are responsible to Jehovah, the "chief shepherd."--Acts 20:28, 35; 1 Pet. 5:1-5.

48. Those who are appointed to oversight should show humility and pray that they may manifest the fruitage of the spirit. (Gal. 5:22, 23) They should

have a disposition that will help them get along with all people, serving their brothers humbly. (John 13:14, 15) These qualities should be developed further with the help of God's holy spirit, as overseers show loving-kindness towards all those they shepherd in the congregation of God, as well as those outside the congregation, the "strangers."--Isa. 61:5.

49. All branch personnel should work closely with a congregation, attending meetings regularly and sharing in the service for their own spirituality as their health and circumstances permit. The fact that one is on the Branch Committee does not mean that he must be given special deference in the congregation, but he should take his part in the congregational arrangement as anyone else would do.

50. Overseers should set an example when it comes to the work, not taking time for personal matters or giving all of the responsibility to others. They should be willing to work with their brothers at any task. They should be interested in preaching and teaching and in the organization. On the other hand, they should not think that they must do all of the work, but they should let other people help and be trained to take on responsibility. If an overseer in a branch organization is going to give instructions and directions to others, he certainly should be a person who can take instruction. He should be anxious to know what the Scriptures require of him and what the Governing Body has directed. By being able to organize his own daily routine of work, he shows that he can be of assistance in organizing the activity of God's people throughout the territory. We appreciate that members of the Branch Committee especially are given great responsibilities. Therefore, these privileges of service must be taken seriously because the lives of many people are involved as we endeavor to see that Jehovah's will is carried out.--Luke 12:48.

51. The Branch Committee has the responsibility to keep the organization clean and in harmony with Jehovah's Word. They themselves must live up to the Scriptural requirements for elders and see that others who have oversight also measure up to such requirements. They must be courageous in seeing to it that all unrepentant immoral persons and evildoers are removed from the congregation of God as well as seeing to it that only persons who qualify, that show their fitness, are permitted to continue on as members of the Bethel family. Any who are disfellowshipped should have their names announced to the family and be dismissed. If some show that they are lazy, stubborn, or unchristian in their actions they may be dismissed as Bethel family members on the recommendation of the Branch Committee. Questionable cases may be referred to the Personnel Committee with a recommendation and explanation.

52. The branch coordinator as well as the other members of the Branch Committee should be careful never to deal harshly or unkindly with other servants in God's congregation but always to hear both sides of the question and use the spirit of a sound mind and be mild tempered. (Matt. 20:25-27) They should always be careful to keep confidential those matters told them in confidence, and not to talk to their wives or others about individuals' problems or confidential matters in the organization.

53. Building up the respect of the brothers for Jehovah's visible organization is necessary. Christians should always feel free and welcome to

come to the branch office or to anyone in the branch office with their problems. The branch coordinator and other specially appointed representatives of Jehovah's organization within the Bethel home should be willing to handle problems, treat them confidentially, show kindness, patience, self-control, and above all, the quality of love. (1 Tim. 5:1, 2) If they do these things, the brothers will have respect for them and for the branch organization.

54. The Branch Committee members should always manifest mildness and respect for one another and for the opinions of others on the Committee as well as in the Bethel family. They should show due respect for the principles and policies set down by the Governing Body which are supported by God's Word, remembering that the "discreet slave" has been appointed by the Master to give the domestics "their food at the proper time."

55. Branch representatives should be sure not to be hasty in giving counsel. If one is not sure of the counsel that God's Word gives, it is best to speak to others about the matter and do research before giving an answer. If a branch representative takes hasty action and later changes his mind as to the course he first advised, the brothers will soon lose confidence in his soundness of judgment. His counsel should always be in harmony with God's Word and he should use the spirit of a sound mind. It is Jehovah's Word that should be the basis for all decisions.

56. The handling of the branch office and its correspondence may vary in different branches due to the size of the organization and number of congregations, pioneers, special pioneers, missionaries and other representatives of the Society serving in the field.

57. Some branches have a large staff with many assistants in the branch and discretion should be shown as to what work the branch coordinator will do in harmony with the direction of the Branch Committee. On the other hand, where the branch is small, the branch coordinator should be able to handle any office work assigned to him by the Branch Committee without difficulty and without asking others to assist. In fact he may only have to work a few days a week in the branch office. The rest of the time he can then spend in the house-to-house witnessing in an assigned territory trying to build up the local congregation.

58. In small branches it may be the branch coordinator can also be assigned to serve as district overseer at times if this does not require him to be away from the branch very long. Or it may be that he can share in the circuit work for a week or two out of the month to keep him in association and in close touch with the congregations. If this is the case another brother should be appointed as the district overseer for circuit assemblies.

59. The Branch Committee arranges for circuit overseers to visit the congregations of Jehovah's Witnesses at regular intervals and may make adjustments in the appointment to oversight of elders and ministerial servants. If it is found that any such no longer qualify Scripturally, the Committee may appoint other persons to act in such place as the holy spirit may direct.

60. The Branch Committee has authorization to appoint special pioneers to the number approved for that territory by the Service Committee. They can

appoint as regular pioneers as many persons as meet the qualifications for such service and who are so recommended by the congregational service committee. The Branch Committee will assign territory to congregations, pioneers, special pioneers, missionaries and isolated publishers and should receive regular reports from all preachers of the good news in their respective assignments.

61. The Branch Committee has the responsibility of looking after the Society's properties, receipts and expenditures, paying authorized bills, handling legal matters, and appearing in court when necessary. The Branch Committee should arrange to keep such books and records as the Governing Body and the government of the land require. All books of record should be kept in good order and up to date for review by the zone overseer on his periodic visits.

62. All members of the Branch Committee should set a good example spiritually and morally for the brothers, preaching the good news of the Kingdom publicly as opportunity affords and circumstances permit. As with all elders, the members of the Branch Committee have the opportunity of setting a fine example in giving public talks.

63. The Branch Committee has the special responsibility of caring for the welfare of all of God's people in the territory assigned and of keeping the Governing Body informed as to the progress of the work, as to any problems or difficulties encountered, and of making suggestions as to how to overcome them and advance the work in harmony with God's Word. The branch office will keep in regular communication with all of the congregations and pioneers, special pioneers, missionaries, circuit and district overseers and other assigned representatives in the field. At all times their concern must be for Christ's brothers and his other sheep and for the vindication of Jehovah's sovereignty.--1 Timothy 3:1-7; Titus 1:5-9; Philippians 2:1-4, 19-21.

64. RECOMMENDATIONS TO THE GOVERNING BODY: When recommendations are sent to the Governing Body for elders to serve on the Branch Committee or in the circuit or district work or as Bethel elders, it will be appreciated if the letter is always sent in duplicate so one copy can be returned to the branch with approval shown thereon. It will be convenient in handling the records if personal information is put in column style when making the recommendations. It will be appropriate for all of the Committee making the recommendations to sign the list if possible, or for the one signing to indicate that all members of the Branch Committee have agreed to the recommendations being made if that is the case.

65. Please inform us when any elder appointed by the Governing Body terminates his eldership for any reason or is transferred from one branch of service to another, or from Bethel to circuit or district work, so we can keep an accurate and up-to-date list.

66. BRANCH MEETINGS AND COMMUNICATIONS: The Branch Committee decides when to hold its regular meetings, according to the needs of the work. The Committee should not postpone giving attention to its responsibilities or delay in providing the brothers with such information as may be needed in order to expedite their work. It is suggested that in large branches there can be a weekly meeting of the Branch Committee, but special meetings may be held when

problems arise. In small branches meetings can be held less frequently, according to what may be practical, and also depending on the location of the members of the Branch Committee. For obvious reasons it is good if all members of the Branch Committee can live close enough to the branch to be generally available for such meetings.

67. The Committee should always be available for the needs of the work. If some member is indisposed or absent, the Committee can still function if there is a majority of the members present.

68. Committee decisions should be unanimous. If there is a difference of opinion and no unanimous agreement, then the matter can be referred to the Governing Body for decision. Furthermore, if the Committee judge that a matter is of great importance, they should not decide it themselves, but send it to the Governing Body with any observations or recommendations they may have. It is left to the Branch Committees to give any details they believe pertinent to the subject when they report such cases to the Governing Body for consideration. If you wish to show the number voting for and the number voting against a certain issue you may do so. Certainly it would be necessary to have both sides of the question presented to the Governing Body. We would like to know why some individuals are for and why some individuals are against. If the chairman of the Branch Committee wishes to ask individuals of both sides to write their opinions he can do that. Then the chairman can send them all to Brooklyn. Or the Committee itself can prepare the full report and send it on so that the Governing Body will be able to hear the matter first and then make its decision.

69. In view of the times in which we live and the possibility that great difficulties may arise in some countries, if not all, provisions should be made to try to keep the Kingdom work going, and especially to look after the flock of God no matter what circumstances or difficulties may arise. If a country should become isolated by war or other adverse conditions and it is impossible, at least for a time, to have any communications with the Governing Body, the Branch Committee will carry on in looking after the congregations and those who are dedicated servants of Jehovah God. Especially in a time of trouble it is important for the sheep in a flock to have spiritual food and guidance. Encouragement should be given to them to have regular meetings and continue worshiping Jehovah God. If conditions allow, publications will be provided. If new publications are not available, counsel can be given to review past publications and to study the Bible itself, not forsaking the assembling of ourselves together even though it may be in small groups.--Hebrews 10:24, 25.

70. If conditions develop to the point where any members of the Branch Committee are taken away, those who remain should consider the qualifications of other proven elders who have years of experience in the work, and if there is a possibility of communication, make the recommendation of these to take the places of those who are not able to serve. If communications with the Governing Body are not possible, then the replacement elders can be asked to serve temporarily, and they can be made familiar with the functions of the branch organization and share in the shepherding of the flock. Every effort should be made to have Committee meetings from time to time, depending on the conditions. If any individual member of the Branch Committee should find himself

under surveillance and it is not advisable for him to try to meet with other members of the Committee he may be able to send word to them concerning his position. In that event, another elder may be asked to step in temporarily to share in the activities of the Committee. If conditions develop to the point where it is impossible to hold meetings because of a scattering of the Committee, then each individual should continue to do what he can to shepherd the flock, having in mind what Jesus said at John 10:11-15, and always remembering to seek the guidance of Jehovah God through prayer.

71. Every effort should be made to communicate with the Governing Body if conditions will allow, and if it will not jeopardize the interests of the work. The Branch Committee in each land will know what the circumstances are and will seek the guidance of Jehovah and make a decision as to what is the best course of action at the moment. The Governing Body does desire to receive the reports and news concerning the Christians scattered throughout the world, but since future difficult conditions may develop, these provisions are set forth in connection with the functioning of the Branch Committees.

72. It will be practical if communications sent to the Governing Body can always be in English. Circumstances in some lands may prevent this. If one who knows English is taken away, the Governing Body will be pleased to receive communications in any language. However, communications in English may be answered more quickly than those received in other languages.

73. In order to expedite the handling of mail and to give good service to the organization throughout the world, the branch offices should write separate letters on subjects for attention by the respective Committees. For example, if the letter is for the attention of the Publishing Committee, please indicate this in the heading of the letter. In this way, when the branch mail is opened it can be distributed quickly, decisions made and answers given. If the letter is of a general nature, however, or contains several small points to be considered by different Committees, then it may simply be marked for attention by the Governing Body.

~~74. --Correspondence from the branches may be addressed to the Watch Tower Bible and Tract Society of Pennsylvania, Attention: Governing Body, 124 --- Columbia Heights, Brooklyn, New York 11201, U.S.A. -- Such mail will be distributed to the various coordinators of the Governing Body Committees for handling.~~

75. EMERGENCIES: From time to time emergency situations arise throughout the world. Sometimes there are violent, damaging storms, floods or strong earthquakes. At other times brothers may be forced to flee from their homes because of war conditions or mob violence. When these problems occur it is proper for the branch offices to communicate with the headquarters in Brooklyn and explain what is happening and make a recommendation as to what might be done. When these reports come in, the Brooklyn headquarters would appreciate it very much if you would be able to state what the local brothers are able to do and what materials or facilities you have available to take care of the immediate needs of the brothers who have been affected by such disasters. However, at times it may not be possible for the branch to communicate quickly with headquarters, or there may be a need to do something immediately for some of the brothers who have been affected by the disaster. Therefore all of the branches will be allowed in these circumstances to spend up to \$5,000 immediately for

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74. Envelopes from the branches should be addressed to the Watch Tower Bible and Tract Society of Pennsylvania, Attention: Governing Body, 25 Columbia Heights, Brooklyn, New York 11201, U. S. A. The only exception would be as stated in Chapter 13, paragraph 8.

temporary relief and assistance to the brothers who are involved in major disasters. When this occurs the information will be included in the communication that is sent to Brooklyn. It is necessary to report how money is used in connection with the disasters and relief efforts because we are keeping a relief account in Brooklyn, and it is our wish to make appropriate charges on the relief account just as we do if we send funds to a branch to take care of a disaster situation.

76. It is hoped Branch Organization will be most helpful to all Branch Committees. The portions which apply to other personnel should be made available to them so they will know how to properly discharge their assignments of service. It would be good for each member of the Branch Committee to read this publication through from time to time so that he is acquainted with branch procedure and policy. All within Jehovah's organization have to look to Him and ask for the guidance of His spirit on their overseership to have His favor and blessing on their activities. They should recognize the instructions as they come through the Governing Body to all divisions of the organization. The Branch Committee should be foremost in recognizing theocratic instructions, studying them and applying them. If all on the Branch Committee, as well as others given assignments of service in the Bethel home, study this material, or the part that applies to their assignment, then it will be possible for all to work in unity and cooperation world wide in the discharge of their duties. Branch Committee members especially should be well acquainted with the details in this manual so that they can help others within the branch organization to accomplish their work.

77. For the most part the things set out herein can be followed in all parts of the world. However, in lands where there are difficulties due to persecution or ban, then the Branch Committee may find it necessary to modify certain procedures or practices after consulting with the Governing Body.

2. BETHEL FAMILY

1. The Personnel Committee of the Governing Body oversees the selection and invitation of new members of all the Bethel families. An application form (A-8) should be properly filed with the Branch Committee and kept on file for all members of each family. This application is first approved by the Branch Committee and then the essential information, that is, full name, date of birth, date of baptism, along with reasons why this one qualifies and reasons as to why he is needed in Bethel service, should be sent to the Personnel Committee at Brooklyn, New York, for final approval. Usually those called are 19 years of age or older. When someone leaves Bethel service, his name should be given when asking for a replacement. Those approved by the Personnel Committee may then be invited to become members of the Bethel family.

2. The first year, for new members of the family, is a year of training. Elders working closely with the new brothers should endeavor to help them appreciate their privilege of sacred service at Bethel in hopes that they will want to continue for many years. However, if some do not prove suitable for Bethel service the new member should be made aware of this before the end of the year by means of the counsel and direction given. It would be unkind and unscriptural simply to tell one at the end of the year that he has not proved satisfactory. Of course anyone may be dismissed or asked to leave at any time for improper conduct or because of physical, spiritual, or mental problems. In any case, such matters should be explained to him in a kindly manner and in a way to help him to make progress whether he stays at Bethel or leaves. We do want to help the new Bethel family members make a success of their service at Bethel with the goal in view of progressing in their theocratic activities.

3. BRANCH COMMITTEE: Since the Branch Committee acts representatively for the Governing Body, they will be keenly interested in the spiritual welfare of the family. An effort should be made to maintain a wholesome spirit among all the members of the family. It is good to welcome suggestions and use them if advisable. Members should feel that the Branch Committee is there to help and of course the members of the Committee should be approachable at all times.

*** 4. BETHEL ELDERS: Bethel elders are those who qualify to serve in a special capacity in the Bethel home in addition to their assignment as elders in a congregation. They are appointed by the Governing Body from recommendations made by the Branch Committee. Recommendations to the Governing Body by the Branch Committee should be submitted in duplicate showing the date of birth of those recommended, date of baptism, and the reasons why those recommended should be Bethel elders.

5. Qualifications of all elders are found in 1 Timothy 3:1-7; Titus 1:6-9; 1 Peter 5:2, 3, and in other scriptures. A Bethel elder not only meets the Scriptural qualifications for elders in a congregation, but does so in a fuller and more complete way, so that he is equipped to handle more exacting responsibilities in the realm of Bethel service.--Luke 12:48.

6. The qualifications as stated in 1 Timothy 4:12 to be "an example to the faithful ones in speaking, in conduct, in love, in faith, in chasteness"

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*** See also memorandum from the Factory Committee dated December 6, 1979 wherein further details are considered as to the qualifications of those who will serve as Bethel elder.

should be applied when recommending a Bethel elder. This would include his conduct in the home, at work, at the table, and in all of his affairs, even those outside of the congregation. Does he build up and support the operation of the Bethel home, or is he unjustly critical and a complainer? Does he take his assignments cheerfully and is it pleasant to work with him? Is he approachable and one whom the brothers would want to go to with their problems? If married, does he fulfill the Scriptural requirements of a Christian husband? Is he a good example for all in the family?

7. Very young brothers or those new in the Bethel family who have not demonstrated their qualifications long enough would most likely not be recommended. The Branch Committee should not be hasty in making its recommendations even though some persons may qualify in their local congregations. (1 Timothy 5:22) If in doubt, it is best to wait. But all who do qualify should be recommended. One who is a Bethel elder would not usually be removed unless guilty of serious misconduct. Older brothers who are elders may not be able to speak as well and do as much in the field service as some of the younger brothers, but there is no reason to remove them if they do qualify Scripturally and their judgment is good. These older ones do serve as fine, loyal examples in the congregation of God and at Bethel where they live and work.

8. It may be that a brother qualifies as a Bethel elder because of his good judgment and is well respected and can give wise counsel to the brothers and sisters. However, he may not have all the qualities of a public speaker who could be assigned out to serve other congregations. The Branch Committee could recommend him as a Bethel elder, but he would not be used for speaking assignments. Later on he may improve and could be used as a public speaker also. The Branch Committee will decide this when appropriate.

9. In some larger branches it may be advantageous to have elder groups made up of Bethel elders to share in the responsibility of assisting the Branch Committee as they take care of the brothers and sisters in the Bethel home or factory. (Titus 2:6, 7) The elder groups may help in making recommendations or with any problems that individuals may have. In this respect they do not decide on the every-day operation of the branch or changes that are to be made. They principally assist in giving commendation and in caring for personal problems. Of course, the Branch Committee is free to seek information or suggestions from such elder groups.

10. BETHEL SPEAKERS: Often congregations near the branch office will write the Society requesting a public speaker from among the elders on the speaking list at the Bethel home. Bethel speakers may be supplied to the congregations within a radius of 200 miles of the Bethel home if that is practical for your country. The travel distance should be limited to allow the speaker to return by train or bus or private transportation to Bethel and get a good night's sleep Sunday night so that he will be able to do a good day's work on Monday. If any speakers make their own arrangements with congregations, they must take care of expenses for travel. This applies also to requests for speakers from over 200 miles away which must be handled on a private basis.

11. Only elders who are well-qualified speakers should be sent out by the Society. Not all elders are qualified speakers. When congregations request

speakers and assignments are made, the public speaker appointment letter (S-35) will be sent to the congregation and the speaker will be sent the Bethel Speaker Appointment Slip (S-37). Generally we do not assign brothers away from their congregation on speaking assignments more than once a month.

12. On completing the assignment the speaker will fill out the form (S-37) and turn it in. The Society will pay only the round-trip fare of the speaker on these appointments. Often the congregations reimburse the speaker for his carfare or are pleased to help with the cost of transportation. If the speaker is married and his wife travels with him, she must pay her own fare as it is not covered by the Society. If a brother uses his own automobile for transportation, then he may be reimbursed at the same amount per mile or kilometer for gasoline as is given for circuit overseers in your country. (See "Congregations, Circuits, Districts," paragraph 71.) If the congregation does not supply meals, the speaker may be reimbursed for this expense also.

13. Bethel speakers are expected to share with the congregation in the field service the weekend of their public talks according to local arrangements.

14. AVOIDING PARTIALITY: Individuals do have problems large and small and they desire to have someone with whom to talk, so that they may ask questions and receive Scriptural counsel and guidance. The Branch Committee will need to be good listeners and show kindness and patience.

15. All Branch Committees are asked to give careful and prayerful consideration to avoiding partiality in the branch organization and in the Bethel home, doing so as a Committee and not just as one member thereof. (Jas. 3:17, 18; Romans 2:11) In keeping with 1 Timothy 5:17, 18, when there may be reason to provide something extra for someone, it should be done openly and in a manner that all will appreciate and understand, thus eliminating any appearance of secrecy or favoritism. Thus individuals who may be involved in such matters, whether receiving extra help or doing any work in connection with it, will understand the situation and there will be no reason for gossip or hurt feelings.

16. It is proper to commend the brothers and express appreciation for their work. Assure them that they are needed. This does much for their happiness and a happy family is a productive family.--1 Cor. 12:25, 26.

17. OVERCOMING PROBLEMS: Anyone in the home should feel free to talk to any Bethel elder about any problem he may have. If it has to do with a problem at work, it is usually best to talk with the department overseer. However, anyone may go to any Bethel elder if there is some personal reason for doing so. If it is urgent and one wishes to leave a work assignment to talk with an elder about some personal problem, he should explain this to the work overseer and get permission to leave. If the problem needs immediate attention, the Bethel elder should do what is necessary, but otherwise he will make an appointment that will not disrupt the work.

18. If a married sister has a problem, she should talk this over with her husband first. (Eph. 5:22-23) If this is a work problem, her husband may suggest that his wife go to her work overseer or the two of them may wish to go to him. If necessary they may take the problem to the Branch Committee.

Single sisters may approach any Bethel elder for counsel. It may also help younger sisters to get a more balanced view of things if they talk with some of the older sisters.--Titus 2:3-5.

19. When brothers have problems among themselves that they cannot settle, they should feel free to approach any of the Branch Committee or any of the elders in the family. If problems are allowed to grow, if ill feelings spread, and personal differences become magnified, the work suffers. There are many reasons why problems arise, but there is no reason why they should continue.--Jas. 3:2, 10, 17, 18.

20. All Bethel elders should have the same concern Paul had as expressed at 2 Corinthians 11:28, 29. The Branch Committee especially should be alert to help the family keep a balanced view of matters.

21. Some brothers try to impose their consciences on others and insist that everyone see things their way. (Rom. 14:1-4) Others may look for something to criticize and then build up a list of complaints, trying to get support from others. (Rom. 12:17, 18) Older brothers may use 1 Timothy 5:17 to suggest they should have special privileges and be an exception to others. Rather, all should take to heart Luke 22:25, 26 which explains that all are brothers. If a sister, especially the wife of one of the overseers, feels she has special privileges, or if she insists on saying how things should operate, there will be problems. (1 Tim. 2:11, 12) Usually some kind, understanding counsel will correct any such trends before they become deeply rooted.--Gal. 6:1.

22. The Branch Committee should be able calmly and Scripturally, to help the brothers keep a right balance and find joy in working together in the home.

23. JUDICIAL COMMITTEES: These committees are formed to handle reported offenses at Bethel that are the basis for disfellowshipping or reproof that could lead to dismissal from Bethel. (1 Cor. 5:12, 13) Bethel elders having knowledge of the individual and the circumstances involved, and who are in a good position to render a balanced decision, would be selected by the Branch Committee to serve as a judicial committee. Such a committee need not be limited to three elders but could include four or five due to the gravity of the offense, number of those involved or other factors. It seems advisable that members of the Branch Committee do not become members of such judicial committees if enough other qualified brothers are available, so there can be a later appeal if necessary. Problems relating to activity in the congregation are usually handled by a congregation committee.

24. PROCEDURE: When anyone has knowledge of or hears of some serious misconduct on the part of one who is a member of the Bethel family, he should advise the offender of his obligation to bring this to the attention of the Branch Committee or of a Bethel elder. Regardless of whether he does or does not do this, the one hearing of this offense should also report the matter to the Branch Committee or to a Bethel elder with a view to keeping the organization clean.--Lev. 5:1.

25. The Branch Committee would consider the matter and if the report appears to have been well founded, a judicial committee from among the Bethel elders should be appointed, with one of them assigned to serve as chairman.

They should handle the case promptly. If the accused is a brother who may be under consideration for some assignment, this appointment should be held up pending the resolution of the case. The judicial committee may wish to investigate further and consult with elders or others, but they alone should make that decision. A report in writing should be made of their findings to the Branch Committee for any further action necessary if the case merits the person's dismissal. Perhaps the matter need go no further. However, the Branch Committee should be informed and may inform those it feels should know how the matter was resolved.

26. If one is dismissed or requires reproving for serious misconduct, a copy of the report should go to the Service Department. If one is dismissed or leaves because of some serious misconduct, usually it is best to send a letter of explanation to the congregation where he will be attending in order that the elders there may be able to help him to regain his spirituality and privileges of service. Announcement would customarily be made to the Bethel family. In cases of disfellowshipping, the proper cards (S-78)* should be made (S-79a, out, and held pending possible reinstatement. If reinstated, this card should be signed and returned to the Service Department. the S-79b)

27. APPEAL COMMITTEES: Any member of the Bethel family who is dismissed by a judicial committee may make an appeal, but he should do this immediately. The Branch Committee will select an appeal committee of Bethel elders, one of whom will be appointed to serve as chairman, to rehear the case.

28. ROOMING: Rooms are assigned according to individual seniority based on time spent in full-time service of the senior roommate. When the one who obtained the room leaves it is put up for bid again. As a general policy two persons are assigned to each room. The Branch Committee should take into consideration such matters as the number of rooms available and the number of people to be housed, the size of the rooms, age, health, years of service, and other factors. In some isolated instances involving elderly persons or other extenuating circumstances, adherence to the policy of two persons to a room may result in distress and hardship to one or both roommates. If a problem arises that the Branch Committee is not able to solve, they may write to the Personnel Committee making recommendations and explaining the problem.

29. VACATION TIME: Vacation time is a period of exemption from regular work granted to a worker for rest and relaxation. It can be used to attend Christian assemblies, share in field service, see to personal matters, travel, visit friends, or do whatever a person desires within Christian prerogatives. --Col. 3:23-25; 1 Cor. 10:31. The following vacation arrangements for Bethel family members which apply vacation time to working days only

30. Vacations are allowed to all members of the Bethel family according to service months and service years. A service month begins with the first day of any month and ends with the last day of the same month, for example, March 1, 1977, to March 31, 1977, inclusive. A service year begins on September 1 and ends on August 31, inclusive.

31. All who come to Bethel are granted one day of vacation for each full service month in Bethel service, or 12 vacation days for each full service year. Partial months do not count for vacation time. These vacation days may be used as desired after they are earned or allowed to accumulate to be used at

(29 continued) also apply to circuit and district overseers and school instructors except for the provision for Saturday mornings off.

any other time. Vacation is credited to a person after the end of a calendar month, not during the month. If one has worked the full month of March, from March 1 through March 31, he is granted one vacation day that he may use in April, or later on.

32. Additional vacation time, when granted, is always credited on September 1, at the start of the next service year, and never during the service year. No one can give his vacation time to another person, with the exception that married couples may share vacation time.

33. FIRST INCOMPLETE SERVICE YEAR IN BETHEL SERVICE: When one first enters Bethel service, he will receive one vacation day for each full calendar month that he or she has worked. Again, partial months in which one has worked do not count for vacation time.

34. ADDITIONAL VACATION DAYS: After two complete service years or more in Bethel service, or upon reaching the ages of 45 and 60 (as explained later), additional vacation days will be granted, as follows:

35. One additional vacation day will be given for each two full service years of work until 24 years have passed. At this time an individual will receive 12 regular vacation days for his work and an additional 12 days will be granted for his faithful years of service. To illustrate how this arrangement will work: Those who have been in Bethel service two complete service years will receive one extra day of vacation thereafter; those who have completed six service years will receive a total of three additional days of vacation thereafter, and so on. These days will continue to accumulate until 24 service years and 12 additional days of vacation have been reached which would be the maximum that anyone could receive for any one year. These additional days will be added to vacation time on September 1 for the coming service year. For provisions for Bethel workers who are Gilead graduates see "Gilead Students and Graduates," paragraph 31.

36. AGE AND ADDITIONAL VACATION DAYS: When one reaches the age of 45, prior to completing 12 full service years of service, he will be granted six extra vacation days and will continue to progressively increase his vacation time the same as those who have served at Bethel 12 service years or more. This will become effective at the end of the service year during which he or she becomes 45 years of age.

37. When one reaches the age of 60, regardless of how long he or she has been in Bethel or any other full-time service, he or she will be allowed 12 extra vacation days per service year. This will become effective after the end of the service year during which he or she becomes 60 years of age.

38. UNINTERRUPTED FULL-TIME SERVICE: Bethel family members who have spent full service years in Bethel or in the district, circuit, missionary, special or regular pioneer service may credit those full service years toward receiving additional vacation days. Parts of service years will not count. The full service years of those coming to Bethel from regular pioneer service will begin to count toward additional vacation days on September 1 of the first service year after entering Bethel. Those coming to Bethel from district, circuit, missionary or special pioneer service will have their vacation records transferred to Bethel.

39. INTERRUPTED FULL-TIME SERVICE: Bethel family members who have spent full service years in Bethel or in the district, circuit, missionary, special or regular pioneer service, but who have had to leave that service for more than three months may credit those full service years toward receiving additional vacation days. Complete service years are to be counted. If there is an interruption of more than three months in any service year, that year is not counted. So, if an individual had to go home to take care of an incapacitated, aging parent, for a year or more, regardless of how long the interruption may have been, and thereafter returns to full-time service, he will still get the benefit of his former years of full-time service. Such full service years will begin to count toward additional vacation days on September 1 following the first full service year after having entered Bethel.

40. This will affect some seniority dates which are considered in assigning Bethel rooms, and other matters where seniority is involved, including personal expense account credits. Of course seniority and personal expense account credits also take into consideration the actual date of entering full-time service.

41. UNFORESEEN CIRCUMSTANCES DURING VACATION: If, while on vacation, some unforeseen circumstance would arise where one would desire more of his earned vacation time than he had given notice of, he should inform the Society by telephone of the additional days he will be away. Upon returning to Bethel a vacation notice should be submitted for the additional days taken. If one gets sick while on vacation, he cannot expect that the time he is away sick will be allowed him on another occasion. These sick days while on vacation will be counted as vacation time. It is wise to save vacation time for unexpected occasions.

42. SATURDAYS OFF: Brothers under 50 years of age are allowed to take one Saturday off during each full calendar month of service. Brothers from the ages of 50 to 60 years are allowed to take two Saturdays off. Brothers from the ages of 60 to 70 years are granted three Saturdays off. Brothers 70 and over may take all Saturdays off.

43. Sisters under the age of 30 are allowed to take two Saturdays off during each full calendar month of service. Sisters from the ages of 30 to 40 are granted three Saturdays off. Sisters 40 years of age and older may take all Saturdays off.

44. Anyone taking such Saturdays off should give written notice to his overseer one full week in advance so that plans can be made for a replacement if necessary. Brothers 70 years of age and older and sisters 40 years of age and older need not turn in a notice, except when turning in vacation notices.

45. Saturdays off cannot be used during another month. They are not deducted from vacation time. They can be combined with vacation time. A brother who has arrived during a part of a month will not get any Saturday off during that first calendar month. When he enters his second calendar month at Bethel, he may have one Saturday off if he turns in his notice a week in advance.

46. TIME OFF FOR CONVENTIONS AND VACATIONS: The Governing Body determines the number of days off for members of the Bethel family to attend a convention. If days off are allowed for the Bethel family to attend a convention, the branches will be notified. If it is a four-day convention, this would be two and a half working days off; if it is a five-day convention, this would be three and a half working days off, or whatever time is allowed for the convention. This time is specifically set aside to enable Bethel family members to take in an assembly and should not be used for any other purpose.

47. Since Bethel family members are allowed certain Saturdays off each month, one may wish to use this time off in connection with the district assembly time. He may do this and so may use this as a half day before the assembly or after the assembly to travel. He should of course put this in with his notice to leave for his district assembly. Other than this, one is not allowed to leave early or take other extra time to travel to an assembly or on vacation unless it is taken from vacation time.

48. One is allowed to have Saturdays off to attend the circuit assemblies of his assigned congregation. This is so he may be with his congregation to assist and get the full benefit of the spiritual feast, setting a good example to all.

49. Written notice should be submitted at least one full week before taking such time off. Time off is not given to go to any other circuit assembly except in such cases where the work of the member of the Bethel family requires his attention, in which case he can be off from his work for the purpose of attending the Saturday program of an assembly of another circuit. These would be exceptional cases and would need to be worked out by the individual member of the Bethel family and his overseer.

50. EXTENUATING CIRCUMSTANCES: Members of the Bethel family are normally allowed to arrange their vacation time as they prefer and to divide the time as they wish, but not less than one-half days. However, this is subject to the requirements of the work at Bethel.

51. The Branch Committee may find it necessary at times to control the number of those who are away from Bethel at any one time. Extenuating circumstances may arise which the Committee concerned can consider and decide what is best and reasonable in line with the above provisions. The Kingdom interests should be foremost in all our endeavors.--Matt. 6:33.

52. FIRST FIVE YEARS AT BETHEL: A person who comes to Bethel should be in good health and have his personal affairs so arranged that he will be able to devote himself to his Bethel service within the framework of the arrangements we have for vacations, health care, etc. In other words, he should be physically, mentally and circumstantially able to adjust to Bethel and give consistent attention to his work assignment.

53. What if individuals in their first five years of Bethel request time away from work other than their vacation time? It could be to care for some

health matter, or possibly a family emergency such as a death in the family. While it is not desirable for individuals to be away from Bethel other than during their vacation, there could be a reason making it necessary. Each request would have to be handled individually, taking into consideration the recommendations of Bethel elders, the individual's attitude, work habits, general health, the valuable experience, knowledge and ability he has gained and can contribute to the work, etc. There is no automatic arrangement for one to take time away from Bethel, other than vacation time. However, this could be done with concern for the individual and with the interest of the Kingdom work in mind. In some cases it may be best for the individual to leave Bethel and reapply when he has his affairs in order again. In any instance where one is granted time because he is in need of health care outside of the regular provisions at Bethel it is understood that the individual will pay his own expenses.

54. In the case of a married couple, the above would apply to each one individually. That is, each one should have good health and be able to shoulder his or her own responsibility as a member of the Bethel family. If time away from work has been granted to a married person to care for a health matter, emergency or a Scriptural responsibility and the mate feels he or she should go along, this may be all right. However, the Committee (Branch, Bethel home, Factory, Watchtower Farms) would have to give its approval, taking into consideration what has been stated above. Where a married individual has a particular contribution to make to the Kingdom work, more than the usual consideration might be shown that one, especially where one has been in Bethel service for many years, though the marriage partner may be relatively new.

55. If during his formative years at Bethel it is noted that a member of the family misses a number of work days, say 15 to 20 days in a year's time, the Committee will want to be aware of this. Was there a case of unusual prolonged illness, accident or operation, or is the person's health generally poor so that it is expected he will miss a similar amount of work each year? Was there an unusual family emergency that took time to care for, but not likely to be repeated? While these are matters that were considered when one was being trained during his first year, they should continue to be given careful consideration during the first five years of one's Bethel service. There is no need for individuals to lose their vacation because they missed a certain amount of work, but we do want to consider with individuals whether Bethel is really the place for them. The goal is to keep the organization strong, and yet at the same time give consideration to the needs of individuals. The Personnel Committee can be consulted in unusual cases.

56. AFTER ONE HAS BEEN AT BETHEL FOR FIVE YEARS he is reasonably well established as a member of the Bethel family. Unexpectedly he may develop a health problem or be faced with a family emergency or a Scriptural responsibility that may take him away from his work and even from Bethel for quite a time during the year, perhaps beyond the period allowed for vacation. In these cases, while there is no automatic arrangement for one to receive time away from work, the longer one has been at Bethel then the older that one becomes, along with more years of unselfish devotion to Jehovah's service, hence the more consideration can be shown. If one is still relatively young even though

he may have been at Bethel for more than five years, he should be able to do his work without missing a great deal of time. If such a one consistently misses work due to poor health or other problems, the Committee will want to consider what can best be done to help him. In some cases it may be he should consider leaving Bethel if there is no reason to believe that there will be improvement. Of course, if one has spent a good portion of his life in Bethel service and works diligently to the extent his health permits, we certainly want to look after such a person and not in any way make him feel like a burden to Bethel. On the other hand, no one should feel that Bethel owes it to him to look after him just because he has served a certain number of years. All who have the privilege of serving in Bethel homes around the world should be diligent in looking after their privileges of service, thinking of what they can do to make a contribution to the Kingdom work at Bethel.

~~If more than twenty-four working days away from Bethel are needed in~~
 57. ~~If more than one month away from Bethel is needed in any one year, any one~~
 beyond what is allowed for vacation, to care for health, family emergencies service year
 or one's Scriptural responsibility, the individual's years of service and the contribution he is making to the work at Bethel would have to be weighed in making such an allowance of time. If the Branch Committee believes the time should be granted in these unusual cases, they should provide the Personnel Committee with the necessary facts with their recommendation and should await a reply.

58. In any case where the Branch Committee may not be unanimous, they may write the Personnel Committee if time permits, and, if time or the urgency of the situation does not allow for this to be done, the majority decision of the Branch Committee should hold.

59. In an exceptional case a member of the Bethel family may need several months to care for a Scriptural responsibility, and it may be that such a one could leave Bethel and be encouraged to return as soon as matters have been cared for. While we could not guarantee that he would be able to keep the room he leaves, it might be possible that for a period of a year the room could be used as a guest room. Then, if he came back within a year, he could return to the same room. He could either take his furniture with him, leave it in his room, or we could store it if space allowed. The details would have to be worked out with concern for the arrangement at Bethel and the needs of the individual in mind.

60. ALLOWANCES: The allowance given Bethel family members may change from time to time and each branch receives direction from the Governing Body regarding this matter. The allowance that pertains to each branch is shown on the Record of Allowances form (A-29).

61. The allowance should always be set in even units of currency. Any odd amounts will be dropped. The allowances for the Bethel family may vary slightly from country to country due to local circumstances.

62. Where a branch coordinator and others are working in a branch only part time, say two or three days a week, and the rest of the time is spent in the missionary field or other full-time service, the monthly allowance is adjusted according to the time spent in the branch and the time spent in the

other full-time activity. For example, if a branch worker works three days a week, eight hours a day, then he would be in the branch office twelve days a month. This is about half of the working days of the month and so he would get half of the Bethel allowance and half the allowance for his other full-time activity. Adjustments can be made from time to time according to circumstances or according to recommendations of the zone overseer if approved by the Publishing Committee.

63. Full-time workers living in the branch always receive the established monthly allowance.

64. ADDITIONAL PROVISION: Some branches have requested what has been termed a "travel allowance" as reimbursement for Bethel family members to help them get to meetings and in service. However this provision may also be used for other expenses incidental to their Kingdom service, including things they need in connection with that activity. Members of the Bethel family may request all or part of this "travel allowance" according to their needs and expenses up to the amount approved. This "travel allowance" does not accumulate, but must be requested on a separate note each month.

65. PERSONAL EXPENSE ACCOUNT: Members of the Bethel family each have what is called a personal expense account. This account is for one's personal needs, health, etc. A ledger sheet will be made out for each member of the Bethel family, missionary, special pioneer, circuit and district overseer. This account is credited only once a year on January 1 and may not be drawn on until after such credit is given January 1 for the previous year. While a certain sum is stipulated for each month of the preceding year for each individual, it is not credited until the beginning of the following calendar year when the credit is given in a lump sum. Credits are not given in excess of the three-year ceiling limit. Anyone leaving special full-time service before the start of a calendar year may not call for these funds which are primarily set aside to help individuals continue in full-time service. However, he may withdraw what is left in his account before he leaves full-time service if he will have travel or other expenses.

66. The amount of credit as shown on the Record of Allowances form (A-29) is raised the month after a person has passed the five- or ten-year mark.

67. These accounts may be kept either in US dollars or in local currency. However, reimbursement against the account will customarily be given to members of the Bethel family in local currency at the current rate of exchange.

68. At no time will any change be made in credits for personal expense accounts without first consulting the Publishing Committee.

69. The same is true with regard to credits for circuit overseers, district overseers, missionaries, and special pioneers. These allowances are established by the Publishing Committee and are recorded at each branch on the Record of Allowances form (A-29).

70. In some countries there are full-time workers in a branch office that live outside with their families. These principally are translators and special

allowances are designated for them. They do not come under the rules of the full-time members of the Bethel family that live in the Bethel home. Their allowances are specially arranged by the branch with the Publishing Committee.

71. To obtain funds from the personal expense account, an individual must make request by requisition (or in writing in small branches) which in turn is checked to see if the balance is available in the account and then approved for payment, but never for more than one has in his account. Receipts for paid bills should be submitted if the branch needs to have such for tax or other legal reasons and in this event the receipts are attached to and filed with the requisition. If in such a branch needing to have the receipts someone needs funds before making the purchase, he should later file purchase receipts covering the reimbursement. In the case of other branches not needing to have the receipts for tax or other legal reasons, it is for the Branch Committee to determine whether or not the work entailed in obtaining and handling the receipts serves a good purpose, and the Branch Committee can decide if receipts for withdrawals from the personal expense accounts are required. In all cases of withdrawals from personal expense accounts the original requisition or request for withdrawal should state clearly the purpose for which the withdrawal is made, whether or not this is for reimbursement of an expenditure already made or if it is in anticipation of an expenditure. This information will enable the Branch Committee to determine if the withdrawal is actually for an expenditure.

72. If the government in the land where you live has any compulsory health service to cover certain health needs, the branch should check with the Publishing Committee on the need for a personal expense account.

73. A husband is permitted to use credit on his personal expense account for payment of bills for his wife or immediate family or a wife may pay the bills of her husband or family from her account.

74. It is recommended that the personal expense account be used as needed rather than all at once early in the year, especially with a view to maintaining some balance in the event of health needs.

75. Personal expense accounts automatically cancel if one leaves the lists of those in special service (Bethel, circuit and district, missionary, or special pioneer) for a period of more than three months. For example, if one left Bethel on March 31, and began special pioneer work July 1, his personal expense account would not be closed. He had a break of three months, but not more than three months. However, if it is necessary for a member of the Bethel family, for example, to go home for even four or five months or some such period to take care of certain family obligations and the Branch Committee receives approval from the Personnel Committee of the Governing Body for emergency or health leave, we still consider the person as a member of the family, and so the personal expense account is not canceled as would be the case if someone dropped out of the full-time service for a period of more than three months of his own choice. The allowance may also be given while on short emergency leave in such special cases if it seems appropriate due to years of service.

76. TAXES AND INSURANCE: Any kind of individual income taxes collected by the government on one's Bethel allowance or other income as well as any kind of compulsory insurance which applies to members of the Bethel family and other full-time servants in the country, will be paid by the full-time servants themselves. If there is income tax payable on board and lodging, the Society will pay that portion of the tax for the individual.

77. The Society does not carry insurance for members of the Bethel family or other full-time servants or insurance on their property against accident, fire, theft, damage, etc., other than what may be compulsory by law in your country. We are, in effect, self-insured.

78. In most countries there is compulsory insurance on cars and the Society protects itself by getting such insurance on its own cars. This is third-party insurance covering other persons and properties. We do not buy collision insurance unless required by law. Insurance costs on cars owned by circuit overseers and Bethel family members will be covered at the expense of the individual.

79. From time to time things may be stolen from members of the Bethel family. We take due precautions to avoid such loss of our own and our brothers' property, but the Society does not accept responsibility for any losses of things kept by brothers at Bethel. Any full-time servants who wish to arrange for insurance to cover such contingencies may do so at their own cost.

80. AGED AND INFIRM: The Branch Committee acting as a personnel committee is to be concerned with the physical needs of the aged and infirm who have given many years of service. The A-13 financial form provides for illness cost to be borne by the Society. The Branch Committee should feel free to write to the Publishing Committee for any unusual expenditure because of accidents or unusual illnesses. This can be done in the spirit of 1 Thessalonians 5:12, 13. In the case of all members of the Bethel family, young or old, the branch should take care of all expenses in connection with any accidents occurring on the job. The Society will bear costs resulting from such accidents, but the Branch Committee should report to the Publishing Committee any unusually large expenditures in this connection. Individuals may request that personal expense account credits be applied to such costs if they so desire, but they are not required to do so.

81. MARRIAGE: Any member, regardless of the length of time at Bethel, who desires to marry and remain, should file his or her request with the Branch Committee. Bethel applications should be filled out by the two desiring to marry. Their request will be sent to the Personnel Committee of the Governing Body along with appropriate comments regarding the qualifications of the applicant and the need for the individual's services at Bethel. Of course it would not be reasonable that one only in his first year at Bethel would be getting married during that period.

82. If, after the initial year, some who want to marry desire to leave Bethel, believing that this would make it easier for them to adjust to married life, they should feel free to do so. It is our hope that they will enter

into the pioneer work. But after a time if they would like to return to Bethel service, they should fill out new applications which the Branch Committee will process in the usual way.

83. WATCHTOWER STUDY: A weekly Watchtower study is a customary feature of Bethel family life in all branches. Appointed elders in the family may be assigned to conduct the study. ~~with groups of convenient size, each conducting according to the number of studies in a given issue, usually for two or three weeks.~~

84. WORK FORCE: The Branch Committee should always watch that the branch is neither overstaffed nor understaffed. Experience has shown that where many young persons are assigned to work together, some are inclined to waste time, especially without an overseer to see that the work gets done.

85. TEMPORARY HELP: Sometimes for temporary periods pioneers or others may be asked to help out with some work at Bethel without sending through a recommendation. Some may also help with translation away from Bethel or do other work to assist the preaching activity. However, when brothers or sisters are going to be working at Bethel on a full-time basis, such should be recommended in the regular way and become a part of the Bethel family.

86. DWELLING TOGETHER IN UNITY: The information in this booklet applies to branch homes throughout the world. This booklet should be considered as a part of Branch Organization. However, be sure to follow the latest write-up if there has been a change in procedure or policy.

3. BETHEL HOME ORGANIZATION

1. The Branch Committee usually looks after the Bethel home. In large branches there may be a separate Bethel Committee. Bethel home organization has to do with the living quarters and the things done for the members of the Bethel family while they are residents of the Bethel home.

2. No one can become a member of the Bethel family unless he has first filled out an application to enter Bethel service and approval has been given by the Personnel Committee.

3. The Bethel family should never consist of more members than the Bethel or Branch Committee can keep busy. If there are too many members in the family, one or more should be returned to the pioneer service or be used in some other field.

4. REGISTERING PERSONNEL: Everything possible is done to make a new member of the family feel at home upon arrival. First of all he is settled in his room and given opportunity to read Dwelling Together in Unity and any other material provided to help him get acquainted with Bethel life.

5. A Personnel Card and any other forms required by the branch office will be filled out. Helpful information is discussed with him and he is given opportunity to have any questions answered.

6. A program of orientation is arranged so that he will be familiar with the layout of the buildings and see the work being done in various departments such as the kitchen, dining room, laundry and housekeeping. In Brooklyn working with a housekeeper a day-and-a-half has proved to be very helpful. Even though a sister is later assigned to demonstrate certain features, it is suggested that the introduction to any of these services be made by either a member of the Branch Committee or a brother or brothers appointed by such Committee.

7. BRANCH OR BETHEL COMMITTEE: The Branch or Bethel Committee is appointed by the Governing Body.

8. Since it cares for oversight of the Bethel home, the Committee must be acquainted with all the departments of the home and be well versed in the work that each one does.

9. If the home is a large one and there are many persons employed so that there are several housekeepers, cooks, laundry workers, and so forth, then a Branch or Bethel Committee member or members may be kept busy keeping certain records, purchasing supplies, working in various departments and taking on certain duties daily as well as seeing that the other work moves smoothly and efficiently.

10. The Committee must always be interested in the health, food, cleanliness, comfort and general welfare of the family.

11. Any purchases for the Bethel home must be first checked and approved by two members of the Committee. Unusual requisitions may be referred to the

entire Committee, while final approval for all major purchases must be obtained from the Publishing Committee before purchase is made.

12. The Branch or Bethel Committee arranges schedules of work and may assign individuals under their jurisdiction to any work that needs to be done in the home. It is their responsibility to see that a person is on duty at all times during regular working hours to answer the door and phone calls and take care of inquiries, or at least take down the information for proper handling later. Persons regularly assigned will care for these duties during working hours, but during off hours like evenings, Saturday afternoons and Sundays, if it seems necessary because of the work to assign other members of the family to lobby and phone duty, cooking or maybe watchman duty, then do so. A watchman is to check the home every two or three hours at night by walking through the building looking for running water, gas leaks, clogged drains, unnecessary lights, as well as windows left open. Certain security checks may also be made.

13. The Committee should keep a record of where everyone is living. A file of this should be in the reception desk or entrance so that the one on duty can communicate quickly with a person in case someone calls. If one is not in the office or in his room, as far as we know, he is not in. The one on duty should make a written note of the call, stating who called, what time, any other information given and who took the call. Put the note in the room of the one called when the receptionist goes off duty.

14. A complete alphabetical list of all members of the family should always be kept by the Committee. This alphabetical list will include the room number, key number and, in large branches, the table number assigned in the dining room. It can also include each individual's seniority date.

15. In larger branches the Committee will also keep a room listing arranged numerically by the room numbers, which will show the names of occupants in each room. A separate list of key numbers arranged in numerical order showing to whom each key is assigned should be kept, and another list of the family in order of seniority showing the seniority date (based on full-time service) and also the arrival date of all members.

16. The key number is the member's identification mark and is used in connection with the laundry. All one's clothes are marked with this number which helps with redistribution. If an entrance key is lost it must be reported to the Committee, and a new one will usually be provided. Whether it is wise to give the member another key if the second one is lost is left to the discretion of the Committee.

17. The Committee should see that the Society's buildings, equipment and furnishings are kept in good condition, inside and out. If the size of the branch warrants, one or more capable brothers should be given repair assignments, using a Bethel Repair Slip form (B-2) to make assignments. Any members of the family can report items needing repair by using this form. The Committee checks on the home's cleanliness, orderliness and the service rendered to the family. They help members of the family with their problems, if such a request is made. Their interest must include the spiritual as well as the material side of the family.

18. The Committee should appreciate that individuals are called to the Bethel home to work, and everything that is done by anyone is in the interests of the Kingdom. Housework, laundry, kitchen, all kinds of work in a home, are just as important and necessary as office or factory work. The Committees of small branches should have in mind that when a man and wife have five or six children the wife very often takes care of the cooking, laundry, cleaning, repairing, sewing and a lot of other things, including her field service. Of course circumstances differ in a branch home, but it does seem evident that caring for such tasks in a small branch should not require many persons but may often be handled by just one or two. It means planning the work and having it properly organized.

19. HOUSEKEEPING: The Bethel home should be kept clean. Each housekeeper has a definite assignment, and the Branch Committee arranges for someone to check these assignments to see that the work is cared for properly. The rooms are furnished by the Society uniformly, usually for two persons, with comfortable single beds, two chairs, two desks, a small bookcase, two dressers if necessary, and a clothes closet. Double beds may be provided for married couples if desired.

20. In large organizations like that of the Bethel home in Brooklyn, each sister assigned to housekeeping work takes care of ten to eleven rooms without bath with two persons in each room. The number varies according to the number of vacant rooms she may be required to take care of. Rooms with private baths are viewed as a room and a half. Each housekeeper spends a half day a week in the laundry and linen room helping with the work there. At Brooklyn brothers do some of the heavier work the sisters might do in a smaller branch, such as cleaning windows, scrubbing public bathrooms and hallways. Otherwise, eleven rooms, of 250 square feet each, housing twenty-two persons, normally would be a good assignment. An assignment of seven larger rooms of 300-350 square feet with bath, housing fourteen persons, would be a comparable assignment. The age of a person also governs an assignment. Some housekeepers because of their age cannot do as much as when they were younger.

21. The procedures followed in the Brooklyn Bethel home can serve as a guide to branches in their care of the Bethel homes. The housekeeper's daily routine runs as follows: Rooms are checked at 8:00 am and again at 1:00 pm. Doors are left open where possible and advisable, but not in buildings where there is a security problem. Report any sick persons immediately. Blinds or shades are adjusted to the proper level (for the protection of furnishings and for appearance) and the windows are opened slightly to air the room, using discretion as to the weather. Open windows may allow rain, smoke, soot and dirt to blow in and dirty the house. Radiators are turned off unless you need to have the room warm; in this case the windows are to be closed. Turn off lights; turn off faucets left running. Turn back the bed covers and linen to air the bed. Linen to be changed should be separated and taken to the laundry. Dry-mop the hallway and the stairway. Service and supply the bathrooms. Make beds and empty wastebaskets. This is done the first part of the morning so the rooms are neat and in order when the brothers come to their rooms at noon. The remainder of the morning and the afternoon are spent on general cleaning of the assignment. Close all doors at noon and at night. When working in the laundry or linen room in the afternoon, leave bedroom doors and windows closed after checking the rooms.

22. Bathrooms are to be aired out every day by opening the door and windows. Daily supply each bathroom with soap and tissue as needed, wash the sink and clean the mirror. Clean the underneath parts of the sink and pipes once each week. Monday, Wednesday, and Friday clean the bathtub in the public bathrooms and keep a container of cleanser and a cloth or sponge by the tub so the family can keep it clean between those times by washing it out after use.

23. Linen in the family bathroom may be changed on this schedule: bathmats by shower twice a week; bathmats by tub once a week; towels twice a week.

24. Bathrooms are given a thorough cleaning once each week. At these times dust all ledges and spot-clean the walls. Use a good disinfectant to scrub the toilet bowls and the urinals, then scrub the entire floor. Scrub down the shower walls once each week. In a large branch this work can be assigned to a brother. Once a month shower curtains are washed.

25. Bedding consists of a mattress cover, bed pad, linen, blankets, bedspread and pillow. Mattress covers are taken off once a year for washing and mending. The occupants of the room are notified when they are to remove the old mattress covers for washing, and when they come back from the laundry the mattress covers are left in the room and can be put back on by the brothers on the day they strip their beds. The sister vacuums the mattresses and boxsprings; also, she washes the bed frame. Open metal springs are cleaned by using a dust mop. Any ripped, worn or loose mattresses are mended at this time if necessary, before the clean cover is put back on.

26. Bed pads are changed three times each year. On change day the bed pad is taken off and sent to the laundry and is replaced by a clean one.

27. Linen is changed once a week. The brothers are given a notice in their rooms informing them of their linen change day. The occupants of the room will fold the bedspreads, blankets and top sheet neatly and stick them on a chair near the bed, placing the pillowcase and bottom sheet separately on the floor before going to breakfast. In making the bed the housekeeper will put the top sheet on the bottom and the clean sheet on the top. Pillowcases are changed at the same time, once a week. Innerspring mattresses need to be turned at the same time a clean mattress cover is put on.

28. Blankets are washed once a year. As the weather warms up in the spring, send the summer blankets to the laundry for washing first. When the summer blanket is put back on the bed, the winter (wool or orlon) blanket can be sent to the laundry. Extra blankets needed during winter months can be picked up in the linen room. Old and used blankets are used up before new ones are put into use.

29. Bedspreads are washed every four months.

30. Pillows are cleaned every two years, a few at a time, until the entire home is cared for, and a record is kept of the date this is done so it can be cared for regularly. If the covering is very soiled even after cleaning, it is replaced. If the pillow is unusually fat, some of the stuffing can be removed and used for making other pillows.

31. Closets in the halls of your assignments are to be kept clean and neat. This includes all work and storage closets.

32. Room closets should have the floor dust-mopped or vacuumed and scrubbed when doing the room.

33. In the spring of the year the family spends a Saturday morning cleaning their own closets and furniture. Remove everything from the closets and furniture, wash the walls, shelves and floors of the closets, then rewax or vacuum the floors. The same shelf paper is used again unless it is soiled; then it is replaced. If it is necessary for some to work (such as watchmen, cooks, and so forth), then their closets (and furniture) can be cleaned at a later date by the housekeepers. The same would be true of those on vacation or away for any other reason.

34. In the fall of the year closet (and furniture) cleaning is done again, this time by the housekeeper. The occupants are sent a notice in advance so they can remove everything from their closets; this allows the housekeeper to spot-wash the walls, clean shelves and scrub and rewax or vacuum the floor.

35. Doors and doorframes need to be dusted each week. From time to time they should be washed with a mild detergent. If the doors have a wood-grain finish they will need to be polished or waxed occasionally.

36. Drapes or curtains are washed once a year. This should be done at wall-washing time. They are also vacuumed every six to eight weeks. The housekeeper can take them to the laundry or, if the occupants of the room prefer, they may arrange to do the cleaning themselves. Chair covers, dresser scarves and doilies may be brought to the laundry for washing, according to the following schedule: Chair covers once a year at wall-washing time or more often if needed. Dresser scarves and doilies may be brought to the laundry for washing every few weeks or, in some cases, as often as every week. If the fabric is delicate, the occupant may prefer to wash them himself.

37. Dusting of furniture in each room is done three times each week or as needed. At one time dust thoroughly with a cloth, going over the sides and out-of-the-way places as well as the top. The other two times dust the tops of the furniture. Hard-to-reach articles such as picture frames, however, need not be dusted this often. Occasionally the top and front of the furniture will need rewaxing, as these get the heaviest use.

38. Tile or wood floors in the rooms are dust-mopped at the beginning and end of each week.

39. Scrub tile floors in each room every six weeks and rewax where needed. Some sections may need more attention. This is an average of two or three rooms each week.

40. Stripping and waxing of tile floors is done each year at wall-washing time. The floor is completely cleaned and stripped of all old wax; then it is rewaxed.

41. Floors in the Kingdom Hall and dining room are thoroughly mopped each week, and spot-mopped as needed. The aisles are mopped a second time each week. More frequent waxing will be required in the Kingdom Hall because of its use.

42. Hallways are to be dust-mopped daily.

43. Vacuum hall carpet daily where traffic is heavy; Monday, Wednesday and Friday vacuum the entire carpet.

44. Dust-mop the hallways that are all tile with no rug twice each day, once in the morning and again before the end of the day.

45. Spot-clean the walls on your assignment monthly or as needed.

46. Medicine cabinets are cleaned every three months. A notice is placed in the room the day previous so the occupants can remove everything from the cabinet. The sink light is wiped clean weekly and is removed and cleaned when the medicine cabinet is cleaned.

47. Mirrors over the sinks and other mirrors in the room are to be washed three times each week. This can be done at the same time the sink is washed.

48. Repairs that need to be made are to be reported right away on a repair slip form (B-2) and turned in to the office.

49. Rugs are to be vacuumed at the beginning, middle and end of the week. One time each week the rug should be vacuumed thoroughly, including under the furniture and beds; and at other times do just the parts of the rug that are seen and walked on.

50. Spot-clean rugs once each month.

51. Shampooing of rugs is done once each year at wall-washing time by the brothers. The first year the rug is used it will not be shampooed.

52. Repairs on rugs are to be reported by means of the repair slip (B-2).

53. Screens for the windows are vacuumed when the window frames are washed.

54. Sinks in the rooms are to be washed each day. Clean underneath parts of the sink and pipes once each week. Once each month brush out and clean the sink drain. Supply soap as needed.

55. Stairways are to be dust-mopped daily; dust the stairway door and ledges also.

56. Stairs are to be washed down each week. At the same time wash all the marks off the stair risers and off the walls.

57. From time to time any brass or steel will need polishing.

58. Towels, both bath and hand, are changed once a week in the rooms.

59. Upholstered furniture should be vacuumed every two weeks and shampooed each year at wall-washing time.

60. Venetian blinds or shades are dusted once a week. They are cleaned once each year at wall-washing time and during the year as they require it (when dusting will no longer get them clean).

61. Wall washing of rooms, offices, hallways, Kingdom Hall, dining room, kitchen, and so forth, is done once each year. The occupants of the room are given notice to strip their beds and put all miscellaneous items in drawers or in the closet (check drapery information). Everything is taken out of the room. The rug and pad underneath are vacuumed on both sides. A new rug is ready to be shampooed after it has been down for about two years; after this it will need shampooing about once each year. The shampooing is done by those in the home assigned to do that work. The ceiling, walls, window frames and windows are washed and the floor is thoroughly cleaned and rewaxed. The blinds or shades are cleaned as well as the glass part of the light fixtures. Furniture is cleaned by the housekeeper. When the pad and rug are put back in the room, they are reversed to give even wear. Everything is back in the room clean and ready for use by the end of the day.

62. Windows are to be kept clean. They should be washed inside and out on a regular schedule to meet local conditions. Windows on the ground floor, lobby or other public areas need to be washed more often. Nothing is allowed to be stored on the outside window ledge.

63. LAUNDRY: In larger Bethel families each family member is given a laundry bag and repair bag with his key number on it. This number remains his all the time that he is at Bethel. On designated days of the week members of the family bring their laundry to the laundry department. In large families like in Brooklyn it is done by floors. Certain floors put their laundry in on Monday, others on Tuesday, others on Wednesday, and so on. In small families probably all the laundry can be put in on a Monday morning, washed and be put back in the rooms, and then the one handling laundry would do other assigned work. All members of the family should be instructed as to the proper way to prepare their laundry for washing.

64. Branches may arrange their own laundry day and schedules based on their needs. At Brooklyn we have one laundryman for every fifty-five members in the family. In very small branches the branch coordinator or his wife, if married, will set aside time to do their laundry.

65. After personal laundry is washed and ironed there are also bedspreads, bed sheets, blankets, pillowcases, hand towels, and so forth. In very small branches all of these can be handled along with personal laundry. In larger branches there may be parts of days set aside each week for handling them.

66. All house laundry, that is, towels, sheets, and so forth, are checked through the linen room and repaired before going to the storage room. In small branches this may be handled by the one assigned to laundry work. In

large branches it may have to go through someone else's hands.

67. Personal laundry received in the laundry is checked against the laundry ticket, Men's Laundry form (B-24) or Women's Laundry form (B-17) enclosed in the bag; and if some new clothing has been put in, then this clothing is marked with the proper key number so that it will be returned to the right party.

68. Laundry is not automatically repaired. Sometimes it pays to throw something away rather than to repair it. Rather than leaving the judgment of repairs to the one in the laundry, it is left up to the one who owns the clothing. When the clean laundry is returned, it is checked by the owner; and if there is something he wants repaired, he will send it in a repair bag with a note of what he wants done. This he sends to the repair room. In many instances the owner of the garment may throw it away after wearing it once more. So arrangements should be made to repair rips and tears and do general mending, but not to remake shirts, underwear and other things. If, in the opinion of the one handling the repairs and the overseer, it is not worthy of repair, then no repairs will be made.

69. MEALS: The Branch Committee is to see that good meals are served and at the proper time. They should be wholesome, not elaborate.

70. The cook is responsible to make the menus and will submit them for approval. Before any change is made it would be good first to consult the cook.

71. Wholesome and plentiful food in season and on the market should be purchased. Extravagance, purchasing scarce items, is always avoided. Usually fresh food in season is less expensive than canned food.

72. Enough food should always be served at every meal. We do not want anyone to leave the table hungry. Food that is put on the table may be taken away by members of the family at the end of the meal if they want to make a sandwich to eat at work or in the evening. However, food should never be kept in a room in such a way that it attracts insects.

73. The kitchen is not a part of the Bethel family's living quarters, therefore not for private use. The fact that a person is a member of the family does not give him liberties in the kitchen.

74. At Brooklyn we usually have one cook for about every fifty members of the family. There is one dining-room attendant for approximately seventy people. This attendant looks after the setting of the table, waiting on the table and washing the dishes. If these duties do not keep him busy all the time, he is assigned other duties in the home. In smaller homes the cook can take care of all the kitchen and dining-room work.

75. After evening meals members of the family are assigned to kitchen or dining room duties to clean and wash dishes. Depending on local circumstances, sisters may be given other assignments such as reception duty. Brothers and sisters over 50 years of age may be relieved of such assignments.

76. Meals should always be served on time. The booklet Dwelling Together in Unity states the time for meals, but this is subject to local adjustment. From the time the meal begins until it ends takes around twenty minutes.

77. Saturday evening and Sunday meals usually are served cafeteria style. Sunday two meals are served, breakfast and an evening meal. The evening meal is from four to five or five to six o'clock, or longer if the local organization decides it should be, or you may even choose a different time. Food is put on the breakfast table so that members of the family can make up sandwiches and take away something for a noonday lunch. The regular cook is not always on duty on Sunday and so members of the family can be assigned to cook duty to prepare cafeteria meals on weekends.

78. If cooks get up early in the morning to prepare breakfast and get on duty before other persons, they are allowed time off in the afternoon to compensate for the extra hours worked early in the morning. The same is true with brothers working in the dining room as waiters getting things ready. Schedules must be made out according to the amount of work to be done, and these schedules are followed by the ones assigned to them.

79. FOOD SUPPLIES: It is good for each branch home to have reasonable supplies of staple foods that will not spoil in stock in case of an emergency. Such stocks should not just be set aside and not used, but should be used and replenished on some regular basis so that the supplies do not deteriorate. By planning ahead and buying in bulk on certain items you may find you will not only have a saving but will also have some items available when they are temporarily out of the market.

80. TOURISTS: Branches are not obligated to show tourists around a city or country. Many brothers who are dedicated publishers make tours and take vacation time in different places in the world these days, and of course they are anxious to get the advice and direction of brothers who know the areas as to what to see and do. However, the Society's work is preaching the good news, and we do not have time scheduled to show brothers who are traveling as tourists the local attractions or sights. That does not mean we should be unkind or inhospitable toward our visiting brothers, but it is up to tourists to arrange for their own tours and transportation and accommodations locally. This is not the work of the branch office. Again it can be explained that we have much work to do and we are sorry not to be able to go out personally, but we may have some suggestions for them so that they will enjoy their stay.

81. Of course we are pleased to direct such persons to the Kingdom Hall and give them the time and place of meetings, and we may have the opportunity to take them in the field service or to meetings if it fits our schedule. But this would be a personal matter to be arranged between an individual and touring publishers. It is the responsibility of the individual as to how he wants to spend his time after working hours to enjoy the association and fellowship of such brothers, but we want to remember that the work at the branch must be cared for first and the same applies to those in missionary service, that they also have a work to care for.

82. If members of other Bethel families are staying in your home for a

day or two or you have some missionaries passing through, we know you will show them good hospitality and let them know how they can see the places they would like to see, but you do not have to take them to all of these places.

83. VISITORS TO THE BRANCH: Many branches report that considerable time is lost talking to brothers and sisters who visit the branch and who are acquainted with the branch personnel. While we want to be hospitable and friendly, we do have work to do. In some countries visitors can be cared for by receptionists, but in smaller places the brother who greets visitors should be courteous and find out what he can do for them and then after taking care of their needs explain that he needs to get back to his work so as not to be unduly delayed. Some branches have found it advisable to post certain hours at which time they will be open for visitors, thus cutting down to some extent on those visiting at other times and giving better opportunity to do the work without interruption.

84. However, some may visit to see the branch operation and facilities, perhaps traveling long distances to do so. We want to make them welcome and show them some of the highlights of the branch operation so they will better understand what is being done to care for the Kingdom interests in their territory.

85. Arrangements for visitors to enjoy a meal with the family or to stay overnight are explained in Dwelling Together in Unity, pages 23 and 24.

86. MAINTENANCE AND SECURITY FOR BETHEL HOMES: It is to be expected that God's people will give proper attention to the maintenance of the Society's buildings. Their proper care will serve as a good witness to Jehovah in the community.

87. So that our buildings will protect us from the elements and always have a fine appearance, it is a good procedure to examine the exterior thoroughly at some time each year. In lands with a cold climate the best time to make this check would be the spring as this will give you time to order materials and make the repairs before the cold season sets in again. Start the inspection by looking over the roof and then work your way down to the foundation. Usually to keep a flat roof in top condition, whether it is covered by use of hot tar or some type of cold application including tile, will require a small amount of work each year; this can prevent the need for major repairs. Letting such repairs go could result in having to replace the roof. The outside wall surfaces should be examined for problems such as surface cracks or cracks around the windows which should be caulked, loose or missing bricks, cracked or broken windows, peeling paint, etc. Any problems you discover should be written down and then arrangements made to take care of them soon. By taking care of these problems at their start when they are yet small, we will keep our buildings protected from the elements, always looking good and, an expense that could become large by procrastination will be kept to a minimum.

88. As with the exterior of the building, so it should be with the interior-- always be observant. When it is noted that some problem is developing, arranging

to correct it right away will keep it from becoming large. Also, this way you will not find yourself in time facing so many repairs that you just do not know where to begin to correct them.

89. If the wall finish for the most part is paint, then having an adequate painting schedule for the various types of rooms will protect the surfaces and keep the appearance of the buildings good. The schedule does not have to be the same for closets, store rooms and other areas as it is for our bedrooms. At Brooklyn we schedule the painting of bedrooms every five years, bedroom closets every ten years, sink and dirt hoppers every ten years and storage closets every fifteen years. Other areas in our buildings we assign to a paint schedule depending on their use.

90. All doors and windows should be secured before the family retires for the night. It is wise never to display valuables in windows on the first floor or in the easy view of those on the ground level. All entrance and exit door locks should receive regular maintenance. A review of the security system relative to conditions in the locality should be made periodically. Lighting at main entrances may be necessary during nighttime hours.

91. Whenever a new piece of equipment is added to our inventory, it is wise not only to get what instruction manuals the company that manufactures it supplies, but also to keep these on file for future reference. One always should follow closely the recommendations in the manual relative to changing oil, oiling, greasing and making any other checks that are recommended. A chart that can be checked off after the particular job as shown on the schedule is done should be kept for each piece of equipment.

92. If it is known that some part will have to be replaced from time to time due to wear, these should be stocked. If you have the part on hand, then it can be replaced at your convenience when it is evident that the piece of equipment shows that it will have to be replaced in the near future. This way you can keep equipment operating without undue loss of time.

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4. CONGREGATIONS, CIRCUITS, DISTRICTS

1. PREACHING THE GOOD NEWS: The primary purpose of a branch organization is to coordinate the preaching activities of our brothers so that the good news is declared in the assigned territory. The field is the world and the preaching work has been assigned to all who are Jesus' disciples. (Matt. 28: 19,20) While individual assignments may vary, all are working together as one to achieve a common goal. Most of them are congregation publishers while others are pioneers, special pioneers and missionaries. Some have added responsibilities as elders, ministerial servants, circuit and district overseers. All are part of Jehovah's organization and equally share the responsibility to preach the good news everywhere to the vindication of Jehovah's name.

2. CONGREGATIONS: The congregations form the backbone of every branch. The latest publication from the Society on organizational matters sets out information to assist the elders and ministerial servants in caring for their responsibilities. Additionally, information is supplied as to what congregation publishers, pioneers, as well as circuit and district overseers can do in fulfilling their responsibilities as followers of Christ Jesus.

3. Recommendations for new appointments of elders and ministerial servants are usually made at the time the circuit overseer visits a congregation. (See paragraphs 58-60 for information on appointments or deletions of elders and ministerial servants during the circuit overseer's visit as well as recommendations made between visits.)

4. In cities where two or more congregations exist, the circuit overseer will recommend to the branch a qualified elder to serve as city overseer. The appointment is shown on the city overseer's appointment slip (S-53a) that is sent to all of the congregations in the city. A copy of the appointment slip (S-53b) is retained in the Society's files.

5. CERTIFICATE FOR ORDAINED MINISTER: Currently appointed elders or ministerial servants in need of a certificate verifying their ordination may request one from the Society. When requesting a certificate, the individual will specifically state the reason the certificate is needed. Often a letter signed by the elders or the presiding overseer of the congregation will suffice to verify one's ordination. If a Certificate for Ordained Minister is sent by the Society, it should be signed by the branch coordinator or someone else having authority to do so. It may be notarized if advisable. If it is necessary to specify the date of ordination, ~~this can be ascertained by having the congregation check their file for the date of the original appointment according to the earliest appointment letter~~, then show the date of baptism.

6. APPLICATION FOR CONGREGATION: Any group of people in your territory who want to worship Jehovah God in spirit and truth and who want to do it under the direction of the Governing Body of Jehovah's Witnesses may make application to form a congregation. It is good for circuit overseers to carry with them Congregation Application forms (S-51) and the letter on Congregation Information (S-50). They can help the brothers organize a congregation if and when such is advisable. Elders in an existing congregation may write to the

branch for a Congregation Application (S-51) and a letter on Congregation Information (S-50) if the circuit overseer will not be visiting in the near future and they feel there is a need to recommend a new congregation.

7. The group of people should be strong enough spiritually to keep the congregation functioning actively with, if possible, at least one elder or ministerial servant who can provide the necessary spiritual oversight and take the lead in the preaching work. Where pioneer sisters or other mature sisters help in forming a congregation, they may handle the responsibility until a local brother qualifies as ministerial servant or a qualified brother moves in. If there is no one to take oversight so as to become a congregation, then the group may continue to be looked after by a nearby congregation if possible. The circuit overseer can visit these groups while serving the congregation they are associated with. It should always be appreciated that persons in such groups particularly need loving spiritual care because of their isolated situation. Branches should look well to caring for all of the publishers in their assignment, including small groups that may develop into congregations and newly-formed congregations.

8. In congregations where there are no appointed elders but where there are ministerial servants, then one of the more experienced ministerial servants (or a sister if a dedicated brother is not available) may handle the work in lieu of an appointed secretary. Later if one of the ministerial servants qualifies as an elder, then he may be appointed as the secretary.

9. If ministerial servants are substituting as elders in some assignment, such as school overseer, then they will also be present at the meeting with the circuit overseer when recommendations for elders and ministerial servants are considered.

10. Where there are no male members to serve in positions of responsibility a sister (dedicated and baptized) may be requested to look after the needs of the group and take the lead in the field service, etc. When conducting meetings and prayer she will be expected to have her head covered.--1 Cor. 11:5,6.

11. In cases where new congregations are formed from existing congregations, where there are many elders and ministerial servants, care should be exercised to see that all are accounted for and appointed to serve with one of the congregations involved. No new recommendations for elders or ministerial servants will be considered at the time of forming a new congregation unless the application is submitted during the circuit overseer's visit.

12. When the Congregation Application (S-51) is received and approved, write the brothers a kind and encouraging letter. If the application is submitted during the circuit overseer's visit, the S-2 forms can be used to make recommendations for brothers to serve as elders and ministerial servants and for any deletions because of brothers moving, etc. If the application is submitted between visits of the circuit overseer, then information will need to be supplied as outlined in the congregation information letter. The names of elders and ministerial servants will be listed on the S-52a form. The S-52b form will be filed in the permanent file of the congregation. Information should be supplied as to the territory assignment for the respective congregations. If information on the territory assignment will be sent later, this can be indicated in the letter that is written. Also various printed

letters giving information on accounts, subscriptions, etc., that the congregation needs for its files are to be sent. If there are large supplies of literature on hand, it would be best for the congregations to divide these instead of ordering additional supplies for the new congregation. The branch will determine how many copies of Our Kingdom Service to send, depending upon the number of publishers and pioneers associating with the respective congregations.

13. A stencil or typewritten card should be put in the file showing the name of the congregation and the address to which all mail should be sent, usually in care of the secretary. If needed, another address can be supplied to which literature and magazines may be shipped. On the permanent address stencil or card, show the number of Our Kingdom Service to be sent, the mailing zone, express rate and other shipping information by symbol. A card stamped from this stencil or a duplicate typed card will be sent to the circuit overseer so that he will from then on include the congregation in his routing.

14. A magazine and literature account is opened. File folders are made for temporary and permanent files. The Congregation Record card (S-68) is made out, which card has space for twelve years' reports. This record card (S-68) is filed according to province or state and name of congregation, and postings are made on this card from the Congregation Report cards (S-1) sent in by the congregation. It would be helpful to the new congregation to write them an encouraging letter during the year, perhaps after the circuit overseer's visit.

15. CONGREGATIONS WITH UNWORKED TERRITORY: Where congregations have considerable territory that is not worked at least once each year, an invitation can be extended through Our Kingdom Service for congregation publishers or pioneers from other parts of the country to cover such territory or circuit overseers can be asked to submit names of persons who qualify and who are willing to do such work. Individuals who are willing to assist the congregation in covering unworked territory can be asked to supply information as to how far they would be able to travel to share in such work and how many territories they would be able to cover. Before being sent to the branch office, correspondence from individuals regarding such matters should be given to the elders so they can indicate whether they recommend the individuals to share in such work.

16. Congregations in the vicinity of the territory that needs attention that are doing well in covering their own territory can be invited by the circuit overseer or by means of a letter from the office to share in such activity.

17. WITNESSES LIVING IN UNASSIGNED TERRITORY: The Branch Committee should give very careful attention to all witnesses living in unassigned territory. We should give them just as much attention as we would an individual who has been found in territory assigned to a congregation. The names of isolated publishers should be sent to the nearest congregation so that the congregation can keep in touch with them. Perhaps a publisher from the congregation can call on the isolated ones from time to time to encourage or help them spiritually. Pioneers who have been trained at the Pioneer Service School will be used in such areas. Also, the branch office should send them a copy of

Our Kingdom Service along with other information that will be beneficial.

18. Advise the circuit overseer of the number in such an isolated group and the name and address of the one receiving correspondence. The circuit overseer will schedule them for a visit and give talks while he is there. Depending on the number in the group and other factors perhaps a day or two could be spent visiting people in territory of that area. The circuit overseer may help in getting a group firmly established for organization as a congregation if they are too far away to work under the direction of an already existing congregation.

19. The office should receive a report from the circuit overseer giving information about the isolated publisher or group, what he was able to accomplish during the visit, along with his recommendations, if any. Then the isolated publisher or group should be sent a warm and encouraging letter. A record should be kept of all such publishers and groups, with a separate file for each, until such time as they can either be associated with a nearby congregation or organized into a new congregation. Then the information in this file is put into the congregation file. If it seems that the schedule of the circuit overseer is so full he does not have time to call on isolated publishers, it would be good to adjust the schedule in order to visit such ones. However, special pioneers have also been used for such visits with good results. Even a visit of a few hours or a day may mean the developing of a new congregation. In the meantime we want to encourage them to do what they can to hold meetings and share in the field service and send their reports to the branch office if it is not practical for them to work with a congregation.

20. When a regular pioneer requests a permanent assignment to care for an unassigned territory, he is sent an Isolated Territory Assignment form (S-91) along with all the information on file in the county file folder in the office, such as names of interested persons, expiration slips and the names and addresses of current subscribers. The carbon copy of the top part of the assignment is kept and the county card (S-71) is marked to show that the territory has been assigned and the date of the assignment. The circuit overseer is notified of this assignment for the pioneer to work in isolated territory so he can include him in his routing and visit there to encourage the pioneer as he does other isolated publishers.

21. CARING FOR UNASSIGNED TERRITORY: All the territory that comes under the jurisdiction of a branch is to be witnessed to. If there are not enough publishers to witness to all the territory, then work the territory that is well populated, praying that through the publishers' good efforts more interested people will come forward and eventually circumstances will make it possible to direct more persons to move to these unassigned areas. Have in mind the territory that needs to be witnessed to by pioneers, special pioneers, missionaries, and others. Expansion of the Kingdom work should be our concern. Every section of assigned territory should have attention sometime during the year, and suggestions can be submitted to the Service Committee as to what might be done to accomplish this.

22. A letter can be written to the circuit overseers asking them to talk to pioneers who qualify to share in working isolated territory and are willing

to share in such activity. Any who desire to do so may fill out a Preliminary Pioneer Service School Application. On the back of each form the local congregation committee should make their observations on the applicant indicating if they recommend that the pioneer be invited to attend the school. Below this the circuit overseer will make his observations. The circuit overseer can then submit this along with a Personal Qualifications Report (S-326) on individuals he recommends to share in such work, putting "Willing to Work Isolated Territory" at the top of the form.

23. In addition to arranging for qualified pioneers to care for unassigned territory, congregations in the vicinity of the unassigned territory who are doing well in covering their assignment may be invited by letter from the office to share in the unassigned territory campaign. The letter can suggest the specific area the congregation could care for.

24. Where there is a significant population living in an unassigned territory that cannot be cared for by regular pioneer assistance or by nearby congregations, the branch may write to the Service Committee requesting permission to enroll temporary special pioneers to work such territory. The ones who are selected to share in temporary special pioneer service will be sent an application along with a letter explaining the temporary special pioneer service, supplying information as to what they can expect in working unassigned territory. From the applications received, pioneers who are the most qualified can be given temporary special pioneer assignments. The S-91 form is used to make assignments and a covering letter may also be sent, providing any additional information that is needed. (Note paragraph 31 of chapter on Pioneers regarding literature and magazine accounts.)

25. TERRITORY MAPS AND RECORDS: Territory maps should be prepared using the best map available in the country. Indicate on these state or province maps each congregation and the territory that is assigned to that congregation. The name of the city is underlined, and a line drawn designating the congregation's limits or boundaries. Territory that is not assigned to any congregation, can be indicated on this map or on a separate map.

26. Maps of all large cities in the country are kept on file too. Where there are two or more congregations in a city, the exact boundaries of each of the congregations can be marked on these maps. Circuit boundaries can also be marked on the maps if it is felt this would be helpful for some reason. The territory assignment letter (S-54) that is sent to the congregation bears the exact written description of the outlined territory. When new maps are needed, the city overseer is requested to send maps to the branch office. These maps should have a good street index, approximate address numbers and, most importantly, be up to date.

27. In the United States branch we use what is called a county card (S-71) for assigning of territory. We assign post office towns or entire counties to a congregation. If we assign a whole county, we list on our county card (S-71) all the post offices in that county. Sometimes counties are divided and therefore the listing of some post offices would go to different congregations. This can be indicated by letters representing the name of the congregation that

is assigned to each town. This is done in pencil on the county card. At the top or bottom of the card names of congregations are shown, followed by one or two letters in parentheses used as symbols to represent the congregation. In other countries, it may not be convenient to make up these cards, but some kind of system should be used to show the record of what towns are assigned to the congregation. The congregation is notified of its assignment by use of the form letter S-54. A copy of this Congregation Territory Assignment letter is kept in the permanent file folder attached to the previous assignment letter.

28. Adjustments in territory boundaries: Congregations that are doing well in covering their territory may be asked to take on additional territory from nearby congregations that do not cover their territory as often. The procedure for congregations to follow when sending in territory adjustments is outlined in the form How to Request a Territory Adjustment (S-6).

29. Master map: The name of every congregation should be underlined, and the boundaries of all the circuits and districts outlined on the map. The names of circuit and district overseers followed by the circuit and district number may be placed within the boundary of the area they serve.

30. Preparing a Map for Branch Office Use: For helpful suggestions on the procedure for mounting a map on plywood, including making the paste, mounting the map smoothly and varnishing it, you may wish to refer to pages 73 and 74 of Branch Office Procedure, 1965 revision.

31. COORDINATING FIELD SERVICE EFFORTS IN MULTI-LANGUAGE TERRITORY: It may be advantageous to form separate congregations for different language groups within a country. In communities where persons speak more than one language, the determining factor in deciding which congregation will care for them is the language preference of the householder. We should endeavor to teach people in the language they can best understand. The important thing is to help them learn the truth. Publishers and interested persons may attend the congregation of their choice.

32. Where two or more different-language congregations care for the same territory, a survey can be made of each individual territory to determine which homes will be called on by the respective congregations. The language that the majority of persons in the territory speak would determine which congregation would keep the territory records. The congregation keeping the records would be notified by the other language-speaking congregation of the homes that it will be caring for. When adjustments need to be made because of persons moving, etc., the congregations can work this out between themselves in whatever way seems best.

33. Where persons speaking a foreign language are widely scattered, the territory assignment letter may simply assign the foreign language population for that general area to the foreign language congregation. The foreign language congregation would make a record of addresses for these householders to save time in again locating them, and the other congregations holding the territory that will be worked would be notified of the homes they will be caring for. The congregations holding the remainder of the population can

work their assignment in the usual way.

34. Good cooperation between congregations that speak different languages would also include passing on names and addresses of interested persons to the appropriate congregation. With all language groups cooperating to advance true worship in the most effective way possible we can be assured of Jehovah's rich blessing on our efforts.

35. QUALIFICATIONS FOR CIRCUIT AND DISTRICT SERVICE: The congregations will be helped to grow spiritually and numerically if we have good district and circuit overseers visiting them. These brothers must be wholly devoted to God, showing love for Him first, and also real love for their brothers. If traveling overseers have love for their brothers, then they will do much to assist them in coming on to maturity. Branch Committees should clearly see the need of having the best district and circuit overseers they can find. The better these overseers are the faster will be the ingathering of the "other sheep" and also their influence for good will be felt in the spiritual growth of Jehovah's people. (Prov. 11:14) The Branch Committee or those on the service desk handling their reports should never be hesitant in helping the district and circuit overseers by writing them kindly, and where necessary, firmly, giving such instructions or counsel as they need. If district or circuit overseers need to be changed, as when a district overseer moves to circuit work, or a circuit overseer is assigned to the district work, or even taken off entirely, the office should have good reasons for doing this. Express these in writing to the overseer so that he will understand why these adjustments are being made and also he will know what to work on for improvement.

36. Branch Committees should have in mind that it is not always the brothers who do well in speaking that make the best circuit and district overseers. While good speaking ability is certainly beneficial and is not to be minimized, teaching ability is also very important. Additionally, we should look for brothers who are friendly, kind, patient, humble and who in this way win the confidence and trust of the brothers. Obviously they should be brothers who do well in service and who can thereby train publishers in the field. Those who are used in circuit and district work should be fine examples in manifesting the fruitages of the spirit. They should have considerable background in the truth, including experience as congregation elders and perhaps in the pioneer service.

37. The recommending of circuit and district overseers is the responsibility of the Branch Committee, but before these men are appointed the recommendation along with full information regarding them should be sent to the Governing Body for approval. Youthful enthusiasm and vigor are not the best qualifications for a circuit or district overseer. Rather, what should be looked for are spirituality, maturity, good judgment, active years in the truth, along with steadiness in the field service. Those who have been Kingdom publishers for a long time might not always get their paper work done the fastest, but they often have more patience, kindness and endurance. These are qualities that are needed for good overseers. The branch office should not be hasty about using persons who are talented in certain respects but are not mature and experienced or

have a limited background in the truth. Business or commercial experience and organizational ability are not a good criterion for selecting circuit and district overseers. Association with God's organization for many years is one necessary asset for a good overseer. Brothers should have proved their devotion in service to Jehovah first before they are ever appointed to such responsible positions as circuit and district overseers. The Scriptural requirements set out at 1 Timothy 3, Titus 1, and 1 Peter 5:1-3 should govern a Branch Committee's decisions in making recommendations for circuit and district overseers.

38. Circuit and district overseers should be of the highest quality morally and spiritually. If one has been disciplined in the past, this information should be included with the recommendation for his appointment and carefully considered by the Branch Committee. Complete information regarding previous serious wrongdoing should be supplied, such as the date and the offense and how the matter was handled, whether by reproof or by disfellowshipping and to what extent the matter became public. In a case where an individual was disfellowshipped previously, complete information would need to be supplied as to the date of the disfellowshipping, the offense and the date of reinstatement, etc. If a brother is married, a full report should be sent in on his wife. If she was involved in previous wrongdoing, complete information should be supplied.

39. If a circuit or district overseer begins to neglect his work, not setting a good example, whether in the field service or in other respects, he should be given appropriate counsel. He should be clearly told what has been reported about him or what has been observed and he should then be given the opportunity to reply if he would like to do so. He should receive clear but loving counsel and be given a full opportunity to make any needed improvement. Of course, if he does not make improvement on the points called to his attention within a reasonable period of time, then it may be necessary to remove him from his assignment of service so that the high standard for this service will be maintained.

40. CIRCUIT OVERSEER'S ACTIVITY: General information on the circuit overseer's activity is found in the latest book on organizational matters. All members of the Branch Committee should thoroughly familiarize themselves with this publication and thus be in a position to aid the circuit overseer to carry out his responsibilities.

41. Before one is recommended as a circuit overseer he should be given careful consideration (and his wife if he is married) by the circuit overseer who visits his congregation and, if possible, by the district overseer. It is desirable to use brothers who are older in years as they will generally receive greater respect and their words will carry greater weight among those they serve than would usually be the case with a young man yet in his twenties. If the branch committee feels it necessary to use someone who is not yet 25 years old, they should explain the reasons for making the recommendation. The circuit overseer (and if possible the district overseer) will work with the

recommended brother and his wife in the field service. He and his wife, (if married) should enjoy sufficiently good health to get along well if he is used in circuit activity. The circuit overseer will submit a Personal Qualifications Report (S-326) on the brother recommended (and his wife if he is married). Thereafter the body of elders in the congregation where he serves will be sent an S-326 form to fill out regarding him (and one for his wife), asking in a covering letter to the elders if they recommend him for circuit work and if his wife would do well as an exemplary sister serving under his direction. After receiving information from the field, if the Branch Committee feels that the individual qualifies for circuit work he will be sent a questionnaire for circuit work (S-323) along with a letter inviting him to fill out the questionnaire. After considering this information, if it still appears that he qualifies for this privilege of service, then when he is needed in an assignment, the recommendation of the Committee may be forwarded to the Governing Body for approval. Following receipt of such approval, the branch will send the brother an appointment letter (S-308) along with a letter of instructions concerning his taking over from the previous circuit overseer or starting in a newly formed circuit. It is always good to have a newly assigned man work with an experienced circuit overseer for at least two or three weeks prior to taking full responsibility in his assignment, to receive training and get accustomed to the responsibilities involved. This will enable the experienced brother to help the new one and also give the new circuit overseer the opportunity to ask questions in regard to his duties, to give some talks, and to receive counsel thereon.

42. He will be sent a circuit overseer's bank, which is customarily US\$50, for which he will sign a receipt. (See form S-311.) If he discontinues the circuit work, he should close out his bank. Notation is made on form S-311 and the receipt, S-310, is returned to the individual. The same would be true with respect to the district overseer.

43. Circuit overseers might best be changed from one circuit to another every two to three years. This change is beneficial in a number of respects to both the circuit overseer and the congregations he serves. Changes in assignment may be made at the time of the year that suits best in the branch territory. When a circuit overseer is assigned to serve in a circuit, all of the congregations are advised by means of the S-307 slip.

44. SUBSTITUTE CIRCUIT OVERSEER ARRANGEMENT: It works well to have at least two substitute circuit overseers for each circuit approved by the Branch Committee if you have qualified brothers. The preferable arrangement is to have brothers who are able to step in, fulfilling the full regular schedule of the circuit overseer Tuesday through Sunday. If the circuit overseer is ill or unable to serve for some reason, perhaps being invited to serve in connection with convention work, etc., he can arrange with a substitute already approved by the Branch Committee to fulfill his routing and so inform the branch office. Once congregations are notified they will be served, they should, to the extent possible, be served as scheduled.

45. The circuit overseer will submit his recommendations of qualified elders to serve in this way, having in mind the need for the brother to be

available preferably to serve the full schedule. When his recommendation is received, then a Personal Qualifications Report form (S-326) is sent to the body of elders or other elders if necessary, for them to fill out on the brother and, if he is married, one also for his wife. They should be asked specifically to provide their observations as to whether they feel the brother would be qualified to serve in this way or not. If the elders provide a favorable recommendation, then the Questionnaire for Prospective Substitute Circuit Overseer (S-324) should be sent to the brother along with a letter asking him to complete the form and return it if he is desirous of being considered for this added privilege of service.

46. If the brother is available to serve and is approved by the Branch Committee, he is notified by letter with a carbon copy going to the circuit overseer. The letter advises him of arrangements to be made through the circuit overseer for him to receive two weeks of training (depending upon his availability), working along with the circuit overseer while he serves the congregation to observe how he does things. The carbon copy of the letter that is provided to the circuit overseer serves to advise him of the availability of the brother and to alert him to work out arrangements to give needed training. The circuit overseer will provide him with any necessary talk outlines, forms or other information. In a postscript the circuit overseer can be supplied with the brother's phone number to facilitate contacting him. Only permanent circuit overseer appointments need be submitted to the Governing Body.

47. SIZE OF CIRCUITS: Circuits are generally made up of approximately twenty congregations, including isolated groups. The circuit overseer generally is scheduled to cover his circuit twice annually. When circuits get large enough and neighboring circuits do the same, then a number of circuits can be adjusted to form another circuit. The branch sets the date as to when the circuit division goes into effect and advises the circuit overseers accordingly. The circuit overseers, in turn, advise the congregations of their new circuit assignment and the name of the circuit overseer who will be serving them by means of the S-307 form, a supply of which is sent to the circuit overseers by the Society. On this form the circuit overseer shows the effective date of the adjustment. If it has not been determined who will serve the new circuit at the time the circuit overseers are informed of the adjustment, the branch office will notify the congregations in the new circuit who their new circuit overseer will be, including also on the form (S-307) the date he will begin serving in the assignment.

48. The circuit overseers involved in the adjustments are requested to get in touch with one another right away to inform the brother who is being assigned certain congregations of the date they were last served or are scheduled to be served after the effective date of the adjustment, so that the circuit routing can be arranged, making it possible for congregations to be served twice annually. If a brother is not being assigned to the new circuit at the time the adjustment letter is sent out, then an experienced circuit overseer in the area is assigned by the office to set up the circuit file, work out the routing for the new circuit, and care for various other details. All the circuit overseers affected are informed who will care for setting up the new circuit so they can communicate with him relative to congregations

that are relinquished to the new circuit.

49. When rearranging circuits sometimes there is a matter of circuit funds deposited with the Society and circuit cafeteria equipment, sound equipment and other things that have to be split between the new circuit and the old ones. This will be done on a pro rata basis proportionate to the average number of publishers transferred from one circuit to the other. If it is impractical to split up the equipment, monetary compensation can be made to the circuits not receiving their share of the equipment. Usually one circuit will take over the old account and an invoice (S-74) will be made against the account, and a credit memorandum (S-73) in behalf of the new circuit(s), which will serve to credit the newly formed circuit or circuits with what balance is left in the account with the Society. The only adjustment the Society makes in the matter is in funds in the circuit account held by the Society. It may be necessary, too, for the circuit overseer to make recommendations for some adjustments in circuit assembly personnel, such as the assembly overseer, the assistant assembly overseer and news representative. Also, the circuit overseer may need to recommend new cities for circuit assembly locations.

50. CIRCUIT ASSEMBLIES: The branch assigns dates for circuit assemblies, in accord with the availability of the district overseer, notifying the circuit overseers accordingly by means of the S-316 form as far in advance as possible, at least six months and preferably a year or more in advance so he can obtain assembly facilities. Where the number associated is large and available halls are small, it may be necessary to divide the circuit into two or more parts and have an assembly for each group of congregations every six months. Or the distance for travel may be great and having two assemblies at different locations may make it easier for the brothers to be in attendance and for this reason two or more circuit assemblies may be necessary so that all of the brothers get the benefit of the circuit assembly program. On the other hand two or three circuits may meet together in one hall, having a combined assembly, if expenses or scheduling make this advisable.

51. To aid the circuit overseer in caring for organizational matters at the circuit assembly, the branch appoints three well-qualified elders to serve in the assembly organization. They are the assembly overseer, the assistant assembly overseer and the news representative. These brothers do not constitute a circuit committee. Rather, they just simply oversee matters in connection with circuit assembly matters. The circuit overseer submits his recommendation as to elders who might serve in these positions of service, being well qualified to do so, and the branch makes the appointment, using the form S-325a as the original and form S-325b as the carbon copy which is retained in the office file.

52. The circuit overseer will inform the Society what facilities have been secured, the city where the circuit assembly(ies) will be held and also make recommendation of a congregation to be served by the district overseer, by means of a confirmation slip. Unless there is a certain congregation that the circuit overseer wishes the district overseer to work with because of some difficulty, it is usually best to select a congregation near the circuit assembly location. This will avoid unnecessary travel. If the district overseer is married and his wife travels with him, arrangements can be made for

her to accompany sisters and younger publishers in witnessing activity. The circuit overseer can write the district overseer in care of the branch, supplying all needed details and how they will contact one another, informing him also of the exact location of the hall for the assembly. (See paragraph 82 of this chapter.)

53. **CIRCUIT OVERSEER'S ROUTING:** The circuit overseer submits his routing three months or more in advance using the Circuit Overseer's Route Sheet form (S-300). At the same time he will advise the congregations of his visit and give them general instructions as to preparing for his visit. Three weeks in advance of his visit he will send a letter (S-302) prepared by the Society advising them of the visit.

54. When the route sheets are received in the office they are filed alphabetically, according to name, and this gives a ready reference to the routing of the circuit overseers in sending mail and so forth. When a substitute circuit overseer serves, a route sheet is submitted showing his name first and thereafter in parentheses the name of the circuit overseer for whom he is substituting.

55. **MONTHLY REPORT (S-301):** At the close of each month circuit and district overseers send in a Monthly Report (S-301) which shows their assignments that month, their expenses, field service report and vacation dates. The office takes note of transportation and board and room expenses. The personal allowance for the overseer and his wife (if she is in full-time service) is included with the amount of reimbursement he receives. His field service activity and, if he is married, that of his wife is posted on the office's permanent records (S-216).

56. While traveling brothers have no set number of hours, it would be good for them to devote as much time as possible to, and give a good lead in, field service. The wife of the traveling brother will also devote as many hours as possible to the field service.

57. **CIRCUIT OVERSEER MAKES A REPORT ON CONGREGATION:** When this report on form S-303 is received in the office, it is carefully read, analyzed, and due consideration is given to comments made on the condition of the congregation. Ordinarily we do not acknowledge every circuit overseer's report on the congregation, but only when it seems as though further correspondence on problems will be helpful. The Branch Committee should be intensely interested in each congregation, just as was Paul, who said: "Besides these things of an external kind, there is what rushes in on me from day to day, the anxiety for all the congregations."--2 Cor. 11:28.

58. Recommendations for new appointments or for deletions are made on the S-2 forms when the circuit overseer visits the congregation. The S-2a and S-2b forms are to be sent to the Society along with the S-303 form. The S-2 forms are to be filled out even if there are no recommendations for appointments or deletions, showing the names of all brothers currently appointed as elders and ministerial servants. The Branch Committee must decide whether or not to approve the recommendations made by the elders and by the circuit overseer for new appointments or for deletions. When recommendations are approved,

a check mark is shown to the left of the brother's name on the S-2a and the S-2b forms. The S-2b form is then returned to the congregation with the Society's stamp and the date of approval, indicating that the recommendations have been approved.

59. Where a brother is recommended for removal (with the exception of individuals who are disfellowshipped or reprovved) but the person raises objections, the Branch Committee may make arrangements for a special committee to meet with the elders to review the qualifications of the brother recommended for removal. If the special committee agrees that the brother does not qualify and the Branch Committee agrees, then the removal is processed.

60. If a brother who has been serving as an elder moves into a congregation between visits of the circuit overseer, the elders may decide to wait until the next visit of the circuit overseer before recommending him as an elder in that congregation. In the meantime the brothers can decide if they want to extend privileges that would normally be given to a brother who was actually appointed. If, for some reason, the brothers want to recommend the brother's appointment without waiting until the circuit overseer's visit, this could be done by letter furnishing the required information as to age, date of baptism, whether of the anointed or other sheep, and whether a favorable recommendation was received from the elders of the congregation he was associated with formerly. In such a case, if the recommendation is approved by the Branch Committee, the S-52a form would be used to make the appointment. A duplicate copy (S-52b) is attached to the letter from the congregation and put in the congregation's permanent file with the most recent S-2 form. New appointments or deletions made between visits of the circuit overseer can be indicated on the most recent copy of the S-2 form in the permanent file.

61. If correspondence received from either the circuit overseer or the elders of a congregation that has been served indicates that the circuit overseer has not really helped the congregation in the manner that he should have, then the office will write to the circuit overseer, giving appropriate counsel and suggestions.

62. If the congregation account is in bad condition, a special letter will be written concerning the account for magazines and literature. Suggestions can be made as to how the account can be brought into good condition. This will make it possible for the congregation to continue receiving books and magazines which are needed in the field service.

63. If there is a need to make recommendations for adjustments in territory boundaries, the procedure outlined on form S-6, "How to Request a Territory Adjustment" can be followed.

64. REPORTS ON PIONEERS: The circuit overseer will endeavor to work with every regular pioneer in each congregation he serves, giving particular attention to those who are working isolated areas. It will also be encouraging for him to work with auxiliary pioneers as far as practicable. Where there are many pioneers, he may need to arrange to work with them every second visit, so as also to give some time to working with and encouraging congregation publishers. For regular pioneers living in isolated territory, he will submit

a Personal Qualifications Report (S-326) on his first visit of each service year.

65. The circuit overseer will submit a report (S-326) regarding each special pioneer or missionary following his first visit of each service year. Due to the district assembly schedule in the southern hemisphere some branches may find it more practical to have this done during the second visit of each service year. Upon receiving the report, the office will determine whether or not there is a need to follow up on specific points by writing a letter to any special pioneers or missionaries who should be given further attention. On succeeding visits during the remainder of that service or calendar year the circuit overseer will submit a letter relative to the activity of a special pioneer or missionary whenever there is a need, stating what it is that requires attention. Any matters needing improvement that are reported to the office should have been already discussed with the individual. Reports and correspondence of this nature would be filed in the individual's personal file. The circuit overseer should view the missionaries as he would special pioneers and endeavor to assist them. Once each year the office will make up a letter addressed to all special pioneers and missionaries, giving them encouragement, perhaps relating some upbuilding experience or report and pointing out objectives to have in mind.

66. Special pioneer and missionary assignments should be carefully observed, particularly as to what they are accomplishing because they are receiving an allowance from the Society to accomplish a specific assignment. Is the money contributed by our brothers being well spent by aiding these individuals? Special pioneer and missionary assignments should be adjusted according to existing needs.

67. During December of each year the elders will review the progress of regular pioneers associated with the congregation and give kindly counsel and upbuilding encouragement. They will submit Personal Qualifications Reports (S-326) to the branch only for those who may be qualified for added privileges of service, such as Bethel or missionary service, or who may be in a position to move some place to serve where the need is greater, etc. If certain pioneers are experiencing problems or are in need of counsel, then it is the responsibility of the elders to offer them the needed counsel and encouragement rather than simply reporting the matter to the branch office. If a pioneer does not conduct himself in an exemplary Christian manner, despite counsel given, it is the responsibility of the body of elders to remove him as a pioneer and notify the branch office of such removal.

68. The circuit overseer should be on the watch for publishers and pioneers who can serve elsewhere to assist congregations needing help. In addition to providing information about places in the circuit where help is needed, the pioneers can be encouraged to write to the branch requesting information about congregations needing help. The circuit overseer can also submit recommendations for qualified regular pioneers to serve as special pioneers.

69. CIRCUIT AND DISTRICT OVERSEER ALLOWANCES: Circuit and district overseers usually live in the homes of the brothers. Meals are provided and often assistance is given in connection with transportation expenses. Where expenses are not covered by the congregation, traveling brothers may request

transportation expense from the Society. The Society will also pay for hotel or other rooming accommodations and meals when necessary.

70. In addition to the income they may receive from placing literature, the circuit and district overseers are given a monthly allowance by the Society. The allowance for each country is established by the Publishing Committee. If any change is made from the current established allowance, approval must be obtained from the Publishing Committee of the Governing Body. There is a difference in the cost of living in different countries, and therefore it is not possible to set a uniform allowance to be paid in every country. If a brother's wife is traveling with him and is serving as a pioneer, she is eligible to receive the monthly allowance as well as receive a credit each year on her personal expense account. This would also be true if the brother's wife qualifies as an infirm pioneer with an approved reduced number of hours. Otherwise, if she is not in full-time service and is counted as an isolated publisher, the usual arrangement is that she would not receive a monthly allowance and would not have a personal expense account, but she would receive her literature and magazines at the pioneer rate and also a free meal ticket for a district assembly.

71. Circuit and district overseers who own their own cars may make request for transportation expenses between congregations and while serving the congregation in connection with their cars at the rate established by the Branch Committee, depending on local gasoline or petrol costs. This is established on the basis of 10% of the cost of regular grade, not high-octane, gasoline per US gallon or 8.3% for the British or Imperial gallon, times the number of miles. If gasoline is purchased by the liter, the rate would be based on 23.6% of the cost per liter, times the number of kilometers traveled. The Branch Committee may review this matter and adjust the rate of payment May 15 and November 15 each year if the cost of gasoline has changed. Congregations may supply transportation during the week the traveling brothers are with the congregation or circuit, and this is very much appreciated. If transportation expense is not covered by the congregation, the traveling brother may submit the expense to the Society. If his car is used in serving the congregation he can request reimbursement for transportation expenses as explained above. Reimbursement for tires, insurance, license, repairs, etc., are not included in this arrangement.

72. **PERSONAL EXPENSE ACCOUNT:** Similar personal expense account arrangements as for members of the Bethel family apply to circuit and district overseers and their pioneer wives. (See Bethel Family, paragraphs 65-79.) Allowances and personal expense account credits for circuit overseers and their wives in each country are established by the Publishing Committee on the basis of recommendations from the Branch Committees.

73. Money may be withdrawn from the personal expense account only for reimbursement of items purchased or to be purchased or other expenses. Circuit and district overseers may withdraw from their personal expense account for clothing, automobile, and/or trailer insurance and repairs, medical needs, vacation travel, personal insurance, etc.

*** 74. VACATION ARRANGEMENTS FOR THOSE SERVING IN CIRCUIT AND DISTRICT WORK: ~~See Pioneers, paragraphs 58-75.~~ See Bethel family, section 2, para. 29-41

75. Once a year it is good for the Branch Committee or for someone appointed by them to meet with all the district and circuit overseers. It may be convenient to do this during or after a convention.

76. Throughout the year those handling circuit and district overseer matters should make notation of things that might be taken up with the circuit and district overseers at yearly get-togethers. Not all the circuit and district overseers have to be at the same location, but if a group can get together they can be given helpful, personal counsel and instruction. This will enable Branch Committees to get better acquainted with these traveling overseers and thus be in a better position to render any encouragement or assistance that may be needed.

77. Concerning circuit overseers who are not able to carry on with their work any longer because of poor health, old age or other problems, but who have been many years in the full-time service, it would be a fine thing to invite them into the special pioneer work if that would be helpful to them and give them a permanent assignment somewhere. If it seems advisable in some cases to put them on the infirm list as special pioneers please make a recommendation to the Service Committee. However it may be that a change from the circuit or district work to special pioneer work without putting them on the infirm pioneer list would be satisfactory to them, and we can see how they get along. If they request to be put on the infirm list and receive the allowance, then please give the details about their age, years of service, present situation, etc., to the Service Committee for consideration.

78. Branches are authorized to pay emergency medical expenses for members of the Bethel family, for missionaries and for circuit and district overseers if they are faced with a large medical bill that their personal expense account will not completely cover. (See 8:22)

79. DISTRICT OVERSEERS: Capable, experienced brothers should be selected to serve as district overseers. When needed these can be selected from the ranks of brothers serving as circuit overseers. It is preferable that they be older in years, having been baptized at least ten years. In addition to organizational and speaking abilities, they should be above average in their understanding of Bible principles, showing balanced judgment and a genuine humility that reflects a sincere interest in helping others. They should be men who have a high regard for the importance of the disciple-making work and take the lead for the encouragement of others. They should appreciate that their assignment as a district overseer does not give them an elevated, preferred position over others. Rather, they should see themselves as simply fellow workers "whom people put in charge of much" and who will rightfully have more than usual demanded of them. (Luke 12:48) If he is married, his wife should be a good example in modesty, submissiveness and zeal for the preaching and disciple-making work.

80. DISTRICT OVERSEER'S ROUTING: The district overseer will spend one week with each circuit overseer every six months. The first part of the week

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***Changes have now been approved for Branch Organization so that vacation time for circuit and district overseers will be figured out on a working-day basis, the same as for the Bethel family, rather than on a weekly basis as we do for special pioneers and missionaries. (See Memo dated December 14, 1978 from the Watch Tower Society of Pa.)

the district overseer will spend with the congregation in the territory where the circuit assembly will be held. He will give a talk to the host congregation on Tuesday and arrange to work with the circuit overseer, his wife and publishers through Friday. On Saturday he will begin his work in connection with the circuit assembly. A substitute district overseer may be appointed by the Branch Committee in case of emergency.

81. If a circuit has more than a single circuit assembly each six months, circuit and district overseers will serve as follows, even if there will be an A, B, C and D arrangement for circuit assemblies: The first week the circuit and district overseer will work together with the host congregation. The district overseer will give a Tuesday evening talk to the congregation and field service will be scheduled Wednesday through Friday, both morning and afternoon. This will give the brothers many opportunities to work together the first week. For the following weeks the circuit overseer will arrange to have the district overseer and his wife work with the host congregation for that part of the circuit and the circuit overseer and his wife may work with a different congregation each week until time for the assembly. It may be there are pioneers or elders or others in certain congregations that the circuit overseer was not able to work with sufficiently on his regular visit or there may be some ministerial servants who need help in understanding their records or other problems. These congregations where the problems exist could be selected by the circuit overseer and different congregations would be worked with during the B, C and D assembly weeks without making it a formal visit to the congregation.

82. The routing for the district overseer is planned in the office six or more months in advance but mailed to the district overseer at least two months in advance. Of course, if the routing is ready, it can be sent to the district overseer even earlier. The branch office informs the district overseer (S-309a) and the circuit overseer (S-316) of the time they will be working together. The circuit overseer makes the recommendation of the host congregation to be served by the district overseer. The circuit overseer can write the district overseer in care of the permanent address of the branch, supplying all details on how they will contact one another.

83. The circuit overseer is also responsible to inform the district overseer as to the exact location of the hall for the assembly. The branch keeps the district overseer advised as to any changes in city locations of circuit assemblies, or dates, and advises him of the permanent address of the congregation with which he will serve. The district overseer can communicate with the circuit overseer through his permanent address shown on the S-309a form and the circuit overseer can communicate with the district overseer through the branch office address.

84. The district overseer should be thoroughly acquainted with the methods and procedures used by the Society to get the preaching work accomplished. He should show good judgment in directing the preaching work. Circumstances vary a great deal from place to place because of a variety of local customs, laws and attitudes. An effective means to spread the good news in one area

may not be appropriate elsewhere. Also, there is a great variety in the capabilities and experience of our brothers. Additionally, "the scene of the world is changing" because of many pressures and influences. (1 Cor. 7:31) Our approach to the disciple-making work should keep abreast of the changing times and varying circumstances. The direction of the preaching work should reflect adaptability, Christian reasonableness and flexibility. We should keep uppermost in mind the principles behind our work, namely, preaching of the good news. Where there is freedom to do so and results continue to be good, we will go from house to house and witness on public streets. In places where restrictions are imposed, the work will have to be carried on discreetly. There is no need to insist that the brothers adhere to some procedure without deviation. Our aim should be to avoid controversy and confrontation with local authorities. Where problems of this kind arise, the important thing is to get the truth to the people as quickly and quietly as possible, searching out sheeplike ones who can be helped by a Bible study. Rather than view their activity as limited to the usual methods of service, our brothers should be helped to appreciate that our life we live each day, with all its many facets and responsibilities, should serve as a witness to our God. Any contact with another person should be viewed as a potential opportunity to share our hope. There is no cause to be disheartened when difficulties limit our scope of activity. As long as we are able to talk and there are people to whom we can speak, we can continue to tell them what we know about our God with full assurance of his blessing.

85. Inasmuch as the district overseer has an assignment which involves giving direction which has far-reaching effects on the work of our brothers, he should be a man of wisdom and discernment. When decisions are to be made, he should first consult God's Word with a determination to be guided by its principles. He should have a high regard for decisions made by the Governing Body and do all he can to cultivate the same appreciation in others. When no specific direction is available, he should "not go beyond the things that are written," relying on his own judgment. (1 Cor. 4:6) Decisions about matters affecting the work should be made in conjunction with the circuit overseer and the local elders. If different views prevent agreement, direction can be requested from the branch office rather than imposing his own viewpoint arbitrarily. He should not be averse to receiving counsel from his brothers, recognizing the benefits to be gained by a "multitude of counselors." (Prov. 11:14) His manner and conduct should reflect a genuine display of the fruitage of God's spirit. (Gal. 5:22, 23) Oversight of this kind will contribute the most toward the spiritual upbuilding of our brothers and the advancement of the preaching work.

86. DISTRICT OVERSEER'S CORRESPONDENCE: He fills out the District Overseer's Weekly Report (S-313) and the Personal Qualifications Report (S-326) on the circuit overseer and his wife. Where there is an A, B and C arrangement within the circuit, he waits until all the assemblies have been completed and then sends in the reports together.

87. He furnishes the Society with his and his wife's field service reports and expenses on the Monthly Report (S-301).

88. He is free to correspond with the branch office on all matters pertaining to the Kingdom interests in the territory he serves. It is expected that he will be straightforward in reporting what he sees so that he may be helpful to the branch. This may also include information as to trends in the field, suggestions on handling theocratic activities, etc. When he completes his assignment in one circuit his assigned responsibility there ceases. Time and energies should be devoted to caring for matters pertaining to the circuit that he is presently serving.

89. The Society sends copies of all form letters, such as letters to pioneers, the bodies of elders, etc., to the district overseer for his information. In fact, anything printed that might pertain to the field is sent to the district overseer. Our Kingdom Service is mailed to him directly, but all Watchtower and Awake! magazines he will obtain from the congregation he serves. He can get his own private copies from the distributors' supplies in the congregations or at the circuit assembly. In that way he will be offering to the public the same magazines that the congregation is working with. The office will not send any special supplies of magazines to a district overseer, but he may advise the circuit overseer well in advance of his needs and the circuit overseer will get the extra quantity with his order.

90. The office will forward personal mail to his current address.

91. HANDLING DISTRICT OVERSEERS' REPORTS: Every report that comes in from a district overseer will be read by someone in the branch office handling the district and circuit overseers' correspondence. The reports and letters should be checked carefully and counsel given should be noted. As he is the Society's representative in the field, you will want to listen to him and benefit from his observations. These letters should have prompt attention.

92. In addition to the District Overseer's Weekly Report (S-313) which is made out on each circuit assembly, the district overseer makes out a Personal Qualifications Report (S-326), on the circuit overseer and his wife. He should observe the diligence, enthusiasm and effectiveness of each individual circuit overseer. He should take note of his relationship with the brothers, his field activity, his speaking ability and whether he is a good teacher. After noting these things the district overseer should give any suggestions or counsel he feels are appropriate with regard to things the circuit overseer or his wife need to work on for improvement. On the S-326 form he should provide comments as to what counsel or suggestions were given to the circuit overseer. As a representative in the field, the district overseer may give admonition and counsel that are most valuable.

93. After these reports are read, if the office feels it is advisable to write regarding certain points, it may do so. The district overseer may have indicated that further counsel may be necessary or that certain things need to be clarified or called to the circuit overseer's attention. Commendation may be in order due to exceptionally fine work being done by the circuit overseer. Where there is a need to write, the activity of the circuit overseer's wife can be commented on also. If her field activity is consistently low, it may be she will need to be viewed as a congregation publisher. However, she would still submit her activity each month to the Society on the Monthly Report along with her husband, but marking the report to show she is

a publisher. As a rule, if she is over 50 years of age and has been in full-time service for 15 complete service years or more, she may qualify for the "infirm" pioneer arrangement while traveling with her husband. In unusual circumstances involving individual cases, the Branch Committee may feel free to write the Service Committee regarding any recommendations for exceptions to this.

94. Every six months, after a round of circuit assemblies has been completed, the office will make up a letter to be sent to all of the traveling overseers, offering observations on the circuit assembly program and organization and giving encouragement and any counsel on things that may need improvement in the future.

95. When circuit overseers are recommended for district activity, the notation of this is made on the office records so the qualifications of these brothers can be considered when new district overseers are needed due to expansion or according to the periodic changes in assignments.

96. As a result of his association with the publishers in the circuit and having worked very closely with the circuit overseer, the district overseer will have a basis to give appropriate counsel and advice to the entire circuit assembly so the Word of God can be understood more clearly and given wider circulation.

97. If there are matters that should be considered with the district overseer regarding his activity or that of his wife, he can be written by the office whenever the need arises.

5. CORRESPONDENCE

1. INCOMING MAIL: What each Branch Committee should be interested in is to give good service to all brothers and interested persons in handling inquiries and correspondence that come to the office. The branch arrangement is provided to give the brothers the best possible service. Most of the work is handled through correspondence. In many branches where the work is not too big the branch coordinator may handle all of the mail that comes in, whereas in larger places a mail desk and correspondence clerks and others would be involved.

2. Arrangements should be made to handle the incoming mail in an orderly and efficient way and without undue delay. It is good for the branch coordinator to check from time to time to see that the mail is handled properly, that subscriptions are being sent through, and that orders are being filled within a short period of time. Otherwise additional work will be made as persons write in to inquire or complain with regard to the previous correspondence. Things that are sent by telegram or special delivery or marked "rush" should be given quick attention.

3. Large branches receive hundreds of letters daily while small branches may just get a few letters a day. In some branches this will determine the number of days the branch coordinator will need to work in the branch office. Or it may govern the number of persons who are required to handle the work. Regardless of the size of the branch organization the processing of the mail is the same in all offices. Where hundreds of letters are received each day a correspondence clerk handles the mail itself while other individuals will follow through on handling the mailing of magazines or literature and invoicing, etc. But anyone involved should appreciate that when a person writes the Society he is writing because he wants something and prompt attention should be given to his request. Brothers are working in the branch offices to help people get the literature, to answer their questions, and to give them encouragement and comfort, and this should be done as soon as possible.

4. If additional help is needed from time to time, perhaps on a temporary basis to care for the work load, then the Branch Committee should see that this is provided so that the brothers will be served.

5. As to how much work an individual can handle in the way of letters depends of course on the individual and his speed and efficiency. It has been noted that one person in a branch office where translating or printing or other factors are not involved can generally care for 500 to 1,000 or even more publishers. If the mail load is small, then one person can handle the mail, doing the work of the correspondence clerk, the invoice clerk, the bookkeeping work, handling all subscriptions, the report cards, writing letters to the congregations, arranging circuit overseer routings and also caring for the monthly reports to the Governing Body. Circumstances may vary from country to country and will determine how much one can do.

6. In branches where the work load is light, it is quite in order for the brother working at the branch to arrange to spend part of his time in the field activity. Or, if more than one is working in the branch but only

part time is required, then it is fine for the one whose services are not needed full time to spend some time in the field activity. This is much better than to make work at the branch that is not really necessary. We are interested in the lives of people and bringing the good news to them.

7. In a branch where the mail load is small, it is good to arrange to handle the work at certain set times each week rather than letting it go for a week or two. The brothers expect service and we want to give it to them. It is not necessary, however, for a small branch receiving little mail to open the mail every day. The work should accumulate so that there will be enough work for a morning or a whole day so that the time will be well spent in handling it. For example, Monday and Thursday might be all the time necessary to do the branch work. There is no need to open the mail every day just to see what it is unless something is marked "rush" or it comes from Brooklyn or your printing branch. When it is opened it usually is best to read and handle it, otherwise time will be wasted reading it twice.

8. In many countries, much time is involved clearing shipments through customs, going to the bank, delivering shipments to the post office, picking up magazines at the pier or post office, and so on. This is very time consuming in some countries. Brothers in small branches have to do a lot of running around, but even so it is good to schedule your work to save time and to try to handle such matters so as little time as possible will be lost.

9. PROCEDURE: The description of work given in Branch Organization should be followed whether your branch is a large one or a small one, whether there are many persons or just one working in the office. But you should have in mind that this commentary on office procedure is written to cover the largest of the branches. In a small branch the branch coordinator will care for all of the different kinds of work that pertain to that branch except he will be doing different things at different times of the day or week. After he has opened the correspondence he will take care of invoicing and then go on to shipping, handling matters in a logical order as he finds best. Questions on the handling of work may be referred to the Governing Body or discussed with the zone overseer during the time of his visit.

10. MAIL CLERK: Letters and cards (general correspondence) received may be sorted before opening according to states or provinces and into special departments, such as pioneer mail, circuit mail, convention mail, handbill orders, private mail, and so forth.

~~11. After the sorting of mail, the mail is counted and the number is marked on the top envelope, so that each desk can keep a mail check on Incoming and Outgoing Letters form (C-1).~~

12. Special delivery letters, telegrams and telephoned orders are put on the top of the piles or delivered to the proper desk on arrival. Usually letters in large envelopes are handled first, because they generally contain orders and subscriptions.

13. The mail clerk distributes the mail twice a day if more than one postal delivery is made during the day.

14. CORRESPONDENCE CLERK: The correspondence clerk handles mail in the date order it is delivered to him.

15. In the beginning of the month the mail may be heavy, because most congregations write the Society before the sixth of the month. Therefore, extra help may be given the clerk so that the mail is opened quickly for distribution.

16. The correspondence clerk will slit open about twenty-five envelopes at one time, one after the other, after turning the address face down. The mail is rejogged and stacked in position for handling. The clerk removes the contents and dates all the enclosures except subscription slips, checks, money orders, legal documents, and so forth. The date is put in the upper right-hand corner of all letters and enclosures, unless there is a special place on forms for office use only. The Remittance and Credit Request form (S-20) should be checked carefully. Record the remittance on the form or correspondence in the proper manner, using symbols, C for cash, K for checks, D for drafts or cashiers' checks, B for bank money order, O for post-office money order, S for stamps, X for express money order, or some symbols generally used in your country. The name of sender must be printed on the top of the letter or underscored, for filing purposes.

17. First read only as much of the letter as necessary to determine what is to be done with all enclosures. A correspondence clerk should never read lengthy letters on service problems, but get the mail moving to the proper department for handling.

18. REMITTANCES: If remittance is enclosed in the mail, check it carefully as to date, payee, proper amount, the agreement between written and numerical figures, title of account and signatures (two are usually necessary from congregations).

19. Remittances must be listed under four divisions on Statement Daily Receipts form (C-6): Accounts, which means remittances for books, booklets, handbills, literature account or other merchandise; Magazines, which means all monies for subscriptions, magazine accounts for The Watchtower and Awake!; Donations and a blank column without any heading for miscellaneous.

20. All donations with the approximate value of US\$1.00 or more are usually acknowledged by a printed acknowledgement letter. Donations of less than \$1.00 usually will be acknowledged only when it is necessary to write about other matters and in the same letter. The correspondence clerk will make out all donation letters acknowledging contributions.

21. STATEMENT DAILY RECEIPTS: Listing of monies on Statement Daily Receipts, (SDR) form (C-6), must be done daily, or when opening mail. For convenience the usual procedure is to list separately all postal money order amounts on the SDR sheet and all check amounts on another SDR sheet. This is for convenience in banking. Branches can list receipts in whatever order is most efficient. All cash received in amounts of \$5.00 or more must be listed on the SDR under the name of the sender. All congregation remittances should be entered on an SDR sheet under the name of the congregation, if possible, and on a separate line. If your local government allows you to, you

may bulk cash received in amounts under \$5.00. The same is true of stamps. The SDR sheets become your daily cash journal unless your local government requires you to make handwritten entries in a Day Book or Cash Journal. The Society has two records of receipts: (1) SDR sheet; (2) the correspondence which has the exact amount of remittances written on the letter, order blank or the envelope if there was no other enclosure for filing.

22. All SDR entries are proofread against adding machine tape if available and the totals of the last four columns must equal the total of the second column. The correspondence clerk should list doubtful remittances at the bottom of the sheet or separately on another sheet (C-6) and mark them questionable. The reason for this is that the bank may not recognize the figures written on the check. The title of the account may not be clear, a signature may be missing, there may be no date, erasures, and so forth. It might be necessary for the office to return the check to the sender and have a new check issued. In such circumstances, the order of the congregation in good standing would be processed and shipped, but write the congregation about the matter. If an individual sends in an unsigned check, return the check and order to him. In small branches the SDR may be used for the entire month by drawing a total at the end of the day you make entries and making a red line across the sheet. The money may be entered in the ledger book every day, weekly, or monthly, depending on the amount of business done. Your checks and cash must be kept with the SDR sheet until the monies are entered in the ledger book. The same SDR sheet may be used several times in this manner until filled. (See also Daily Receipts and Accounts, chapter 6, paragraphs 2, 3.)

23. ORDERS, SUBSCRIPTIONS, ETC.: The correspondence clerk will handle everything in the letter he is authorized to handle. Complaints should not be laid aside until later. After reading the letter, handle it to its completion. All orders for literature from congregations go to the bookkeeper for approval before going to the invoicing clerk. Letters that cannot be handled by the person opening the correspondence should not even be read. They should be quickly glanced over and marked for the right department. Examples: circuit reports, pioneer matters, Bible questions, news clippings, and so forth. These would be marked for the proper desk, set aside and delivered sometime during the day, usually just before noon and again at 4:00 pm.

24. If parts of the letter are handled by the correspondence clerk, then what is handled should be properly bracketed, checked off, dated and initialed by the handler. The rest of the letter, perhaps on a Bible question, will be delivered to someone assigned to such work.

25. All orders for handbills, Memorial invitations and circuit assembly public talk invitations should be given prompt attention and the information passed on to the dispatch desk for printing.

26. The correspondence clerk will write out small orders on labels when the cash comes with orders not chargeable to accounts. This would include such things as orders from the public, free item orders from congregations when items are not ordered together with campaign literature. If the clerk thinks an order is from a stranger, he will make out a return visit slip (S-70). These slips should be mailed to the nearest congregation at least twice monthly. One of these mailings should be included with the monthly statement mailing.

27. If a correspondence clerk also handles invoices, then orders can be set aside until a definite time each day and all of these can be made up at one time. This would be the efficient and time-saving way. He would first check all orders with the congregation bookkeeping ledger, or card file of bad accounts if you prefer this method; then post off the inventory and write invoices if the account is in good condition, and make shipping labels. (Note paragraph 20 of chapter on Printing regarding the use of mnemonic symbols on invoices.)

28. Clerks may use an alphabetical file folder of some sort to presort and hold finished correspondence for current files until filing at the end of the day.

29. Sometimes literature is paid for by someone and ordered to be sent to another person. If it appears that the receiver of the literature is not in the truth, we also send a form Gift Letter (C-7).

30. Persons writing for information regarding publications we print or the Bibles we handle may be sent the form Publications of the Society (S-59) or Bibles and Concordances (C-9), if available for their language.

31. If literature ordered is out of stock, write the person expressing our regret and ask what we should send in its place or what he wants done with his remittance. Always say we will return the remittance or send him what he requests from our publications.

32. Handbill and subscription orders will be charged to the congregation account. The charges shown by the congregation on the order form should be verified against the quantities ordered.

33. When letters are received at branch offices from countries outside the jurisdiction of the branch, such letters should be forwarded directly to the branch office handling that territory. If for some reason a reply is required from your branch to an individual living in a country handled by another branch, the branch originating the reply should send the original and carbon copy to the branch office handling the country where the person lives for forwarding. This will enable the branch receiving the reply to make certain the individual to whom the letter is addressed is in good standing and should be sent the correspondence.

34. Where subscriptions are received in branches, but the branch does not print and mail the magazines, then an original and carbon typewritten subscription slip must be made out on Watchtower form (M-2) or Awake! form (M-102). These can all be done at one time during the day but mailed no later than Friday of every week to the printing branch. The Society's list of printing branches should be consulted so that subscriptions will be sent to the correct branch.

35. If the branch handling the subscription is the printing branch, then the Watchtower (M-2) and Awake! (M-102) forms are not used, but the original subscription slips go directly to the magazine department, where they are first checked and proofread, and then stencils are made. (See also Magazines, paragraphs 13-22.)

36. If a person telephones locally or long distance and wants something, the office endeavors to give the matter quick attention. But a letter is just as important as a telephone call. The person writing took time to put his request down on paper and did not make you write it because of phoning. The letter writer kindly wrote it for you so that you would have a correct record. A telephone caller does not give you that courtesy or a written record; you do all the work. So why not give good service to those who correspond, just as good as to those who always use the telephone? If certain persons always phone, you can kindly suggest they write in the future. It will save time, because a correspondence clerk can handle two or three letters in the time it takes to handle the telephone call.

37. The office should be very careful in giving out addresses to anyone. The only addresses the branch will give out are Kingdom Hall addresses in any city. Do not give out addresses of subscribers to our magazines, or anyone else, unless you know that it is for a circuit or district overseer or a special representative of the Society. If mail comes in properly stamped from persons wanting a letter forwarded to an appointed representative of the Society, we can forward it, leaving it to the discretion of the receiver as to whether he wants to answer it. But we never forward mail to persons on our subscription list. We return it to the sender. The subscription list is considered confidential. Kingdom Hall addresses we can obtain from the report of the circuit overseer. If there is no Kingdom Hall in the city, it would not be good to give an address.

38. MAIL WITHOUT OR WITH INSUFFICIENT REMITTANCE: Sometimes there is no remittance with a small order. (Any order under the value of ~~US\$1.50~~ with- US\$2.50 out remittance is a small order.) An individual may read an advertisement and be interested enough to write for a publication. If it is Society-produced, we ought to make out an invoice in triplicate, also type out a shipping label and ship the order. Mail two copies of the invoice to the party ordering, and at the bottom of both invoices write "Publications listed above shipped. Please remit amount shown in the last column and please return one copy of this invoice with your remittance." The correspondence clerk will hold the copy of the invoice in the "pending" file. When the remittance is received, he will mark the invoice paid and file it. However, if in certain countries the Branch Committee finds the general public will not remit when something is sent in advance of payment, it will be advisable to write and request full payment before filling small orders. Also, for any order worth a larger sum of money, you should request the remittance before mailing the order. Good judgment must be used in handling these kinds of orders.

39. Where an individual has sent a remittance that is insufficient but the shortage is not more than ~~\$1.50~~, the same procedures as outlined for mail ~~\$2.50~~ without remittance could be followed. If the shortage is for more than ~~\$1.50~~, ~~\$2.50~~ in countries where it is possible you might want to return the order and remittance. In countries where this is not possible, you may write and inquire as to what they want done.

40. Whenever an individual's order is returned to him for reasons noted above, it would be good to inform the local congregation to call on the person. Then any literature he requests can be supplied by the congregation.

41. The Society's policy in general is not to send things cash on delivery, but when explicitly requested, we will do so. The forms should have the Society's address stamped or printed on them. C.O.D. payments can often be directed to the postal checking account. Do this where possible, and in that case the Society's account number should also be printed on the form. In the space provided on the stub part of the form that is returned to us from the post office to show that the remittance has been received and applied to our account, the word "pending" should also appear stamped or printed. This is for the correspondence clerk's easy reference when the stub comes back from the post office. Any C.O.D. fees will be charged extra and should be shown separately on the part of the form the remitter gets. The Society's usual policy is to send literature and magazines free of postage charge, but not free of charge for requested C.O.D. When a C.O.D. form has been filled out, no invoice is necessary. Clip the C.O.D. form to the shipping label and forward to the shipping department. Mark the order from public "COD" and show the amount. Keep it in a "pending" file until remittance is received; then file it after remittance notations have been made on it.

42. In countries with the postal checking account system, it is a convenience if we enclose a "pay-in" form for payment to the Society's postal account with the literature sent. In that case no invoice will have to be sent. Handle forms and orders as described in paragraph 41.

43. Correspondence clerks should also make out a follow-up slip (S-70) for a return visit, and such should be sent to the congregation so that persons interested enough to write us might be called on soon and perhaps a Bible study can be started. The correspondence clerk or person handling mail in a branch office should be just as much interested in the person who writes as he would be in his own private Bible study that he is conducting in his congregation. We love truth-seeking people and we want to help them. Let us work in their interests so that they might get the truth. So accelerate your work by getting the publications to the people, and let the congregations know so that the proper follow-up can be made on interested persons.

41. The Society's policy in general is not to send things cash on delivery, but when explicitly requested we will do so. The forms should have the Society's address stamped or printed on them. C.O.D. payments can often be directed to the postal checking account. In this case, possible and in that case the Society's account number should also be printed on the form. In the space provided on the stub part of the form that is returned to us from the post office to show that the remittance has been received, and applied to our account, the word "pending" should also appear stamped or printed. This is for the correspondence clerk's easy reference when the stub comes back from the post office. Any C.O.D. fees will be charged extra and should be shown separately on the part of the form the remitter gets. The Society's usual policy is to send literature and magazines free of postage charge, but not free of charge for requested C.O.D. When a C.O.D. form has been filled out, no invoice is necessary. Clip the C.O.D. form to the shipping label and forward to the shipping department. Mark the order from public "COD" and show the amount. Keep it in a "pending" file until remittance is received; then file it after remittance notations have been made on it.

42. In countries with the postal checking account system, it is a convenience if we enclose a "pay-in" form for payment to the Society's postal account with the literature sent. In that case no invoice will have to be sent. Handle forms and orders as described in paragraph 41.

43. Correspondence clerks should also make out a follow-up slip (2-70) for a return visit, and such should be sent to the congregation so that persons interested enough to write us might be called on soon and perhaps a Bible study can be started. The correspondence clerk or person handling mail in a branch office should be just as much interested in the person who writes as he would be in his own private Bible study that he is conducting in his congregation. We love truth-seeking people and we want to help them. Let us work in their interests so that they might get the truth. So accelerate your work by getting the publications to the people, and let the congregations know so that the proper follow-up can be made on interested persons.

6. DAILY RECEIPTS AND ACCOUNTS

1. In order for a branch to carry on the preaching of the good news of Jehovah's kingdom there must be an incoming of money and an expenditure of it. Proper record of all incoming and outgoing funds must be kept. Therefore each branch keeps certain book accounts or records with congregations, pioneers, circuits, isolated publishers and other branches. It is also necessary to keep other accounts so as to charge off expenditures and have permanent records of costs. First we consider the handling of incoming funds.

2. DAILY RECEIPTS: Every working day that mail is handled receipts will be coming into the branch. No matter where money comes from or what it is paid in for, the entry must appear on the Statement Daily Receipts (C-6). All incoming monies the branch receives, regardless of their source, must be entered on this form. When the SDR sheets (C-6) are totaled, the totals are transferred to the books or records of the branch which must show all financial transactions of the branch. It is not necessary to enter the check or money order number on the SDR sheet unless you need it for some purpose. You marked it on your letter or Remittance Form.

3. In some countries laws require that certain types of books must be kept. Some of them must have each page stamped with a government seal. In other countries certain systems of bookkeeping must be used, and in others it is left to the discretion of the business firm or the individual as to how to keep his own books, as long as they are accurate and easily audited. (See Correspondence, paragraphs 21, 22, "Statement Daily Receipts.")

4. BRANCH CASH JOURNAL: The Society has prepared a bookkeeping system called Branch Cash Journal. This sets out the minimum accounting required for any branch. This should be studied carefully. See if your system of bookkeeping can be altered to match this system. However, any branch having an orderly and understandable set of books in its office meeting the requirements of the local government need not change if that system gives the branch what information it needs as to receipts and expenditures. The Society's system is simple and recommended, but we do not want duplication of work. Please have your books of accounts in good shape, so that they can always be checked by a representative of the Governing Body.

5. All receipts are entered as debits to cash on hand in the Cash on Hand column. For every debit increasing cash on hand there must be a corresponding entry in the Receipts columns. All disbursements are entered as credits to cash on hand if payment is made by cash or to cash in bank if payment is made by check. For every credit entry decreasing cash on hand or in bank there must be a corresponding entry in the Expenses columns. Bank deposits are credited to cash on hand and debited to cash in bank.

6. The Receipts and Expenses columns are numbered according to the items on the Branch Monthly Report of Receipts and Disbursements, form A-13. The totals of the numbered columns are reported for the respective items on the A-13 form. Miscellaneous receipts and expenses for which no numbered columns are provided are to be shown in columns headed "Other," and

the number of the A-13 item, to which each such entry applies, should be noted in the extreme right margin at the time entry is made. These figures can then be picked out for the monthly report.

7. Vouchers may be numbered as part of the identification of some entries. If a small branch does not as yet use vouchers, the number of the invoice paid, or other identifying information, can be entered instead of the voucher number.

8. Small, miscellaneous cash payments are not made directly from the cash on hand in the office but are made from the special petty cash fund set up for that purpose. Replenish the petty cash fund as needed. In the petty cash there is always either the money or receipt slips for expenditures to the total of the fund. It is carried forward each month separately from the cash in office, and is included with the other petty cash funds at missionary homes, if any, in a separate figure of cash on hand. Petty cash in missionary homes and in the branch office will always remain at the same figure, unless specific authorization for a change is had.

9. When the Publishing Committee authorizes changes in missionary home funds or homes are opened or closed, to keep the balance an entry will be made on both columns under Cash on Hand. Entry will be made in the debit column "Addition to Missionary Home Fund" and an entry will be made in the credit column "Cash Transferred to Missionary Home Fund," when the addition to a missionary home fund is made from cash on hand. However, if the money was sent to the missionary home servant by check and not taken from cash on hand, then the credit entry would be made in the credit column under "Cash in Bank," but the debit entry would be made in the debit column under "Cash on Hand." The entries for "New Missionary Home Fund" would be the same. In the case of a decrease or the closing of a missionary home fund, the entries would be similar but reversed: Entry would be made in the credit column "Decrease (or closing) of Missionary Home Fund" and an entry would be made in the debit column "Cash Transferred from Missionary Home Fund," both in the column of cash on hand. These entries are made merely for the record. Similar procedure is followed on changes in circuit overseers' banks and petty cash funds. Thus at the end of the month the figure under "carried forward for missionary homes and petty cash" would be changed and you will find that everything balances out. In the case of a change in missionary home funds a new receipt would be signed by the home servant.

10. At the end of the month the amount of cash in the office can be determined by adding all the debits in the Cash on Hand column, omitting petty cash but including cash in office, and subtracting all credits to cash on hand. The actual count of cash in office must agree with the book figure at all times. Similarly, the bank balance is the total of all debits less all credit entries. The cash in bank figure must agree with the balance shown on the bank statement less any unpaid checks.

11. On the last day of the month all columns should be ruled off, totaled and the A-13 report made up. The journal must be balanced by seeing that the totals of the two debit columns less amounts brought forward plus the totals of all the expense columns equal the totals of the two credit

columns less amounts carried forward plus the totals of the four receipt columns.

12. You must be able to prove every entry in the books. By proof is meant you must have a bill, a receipt or some evidence of payment for everything that appears in your branch cash journal, and cash on hand must agree with the ledger. Keep SDR sheets and canceled checks or stubs. This proof should be properly filed and easily accessible to the Branch Committee, or any representative of the Governing Body, as well as to a public auditor where this is required by law.

13. All items received or paid on the first of the month and thereafter will be entered in the cash journal under that month. Each month should be closed on its last day, and the report of receipts and disbursements (A-13) mailed to Brooklyn with the other monthly reports.

14. If any branches want the Brooklyn office to furnish them with these journals rather than getting something locally, we shall be glad to send one to each branch making the request. When this journal is full, order another and we can supply it from stock here.

15. ACCOUNTS WITH CONGREGATIONS: Accounts are kept with congregations because the Society stocks literature and magazines with the congregations. The policy of the Society is that as the congregation turns over magazines and literature to its members the congregation sends the monies received from them to the Society, using the Remittance and Credit Request form (S-20). The remittance for magazines and literature will be credited to the account. Credit for magazines and literature obtained by pioneers from the congregation at pioneer rates will be figured by the bookkeeper on the form S-20 by determining the difference between congregation and pioneer rates on the items listed, showing the amounts to be credited in the space provided on the S-20 form. The literature and magazine credits are shown in the divided box provided in the lower right-hand part of the form. Magazine credit is shown to the left (usually in red) and literature credit to the right in black. The distinction in color will make it easier for posting. After these forms are computed, they are merged in with the other charge or credit forms to be posted on the accounts. Branches can save much time computing credits on literature taken by pioneers by making up a table of the differences between pioneer and congregation rates for various quantities of books. ~~for example as follows for pocket size books:--one book,--15 credit; two books,--30 credit; three books,--45 credit; four books,--60 credit; five books,--75 credit; etc.~~ Such tables may also be worked out for quantities of magazines and used by the bookkeeper in making charges on accounts.

16. Two separate accounts are kept for the congregations, one for literature and another for magazines. One ledger sheet (form S-72a) is made out for each congregation, and this ledger sheet is arranged so it shows the amount due the Society on the magazine account and the amount due on the literature account. Each month the charges and credits can be filed in front of these sheets and can be entered on the proper ledger sheet and a new balance shown in the two respective columns, magazine and literature.

17. Accounts are kept in alphabetic order, usually in state or province for large branches. The statement (S-76) and the ledger sheet (S-72a) are posted in the same operation. Before making postings of charges and credits on the magazine account, on the left-hand side of the ledger and statement you must put in last month's balance so that this shows on the statement as well as on the ledger. Then we describe the things shipped either by itemizing the magazines or by invoice symbol and date. The magazines are not accompanied by invoices, so the statement of the magazine account is really the congregation's invoice.

18. MAGAZINE ACCOUNTS: Congregations generally have a standing order for The Watchtower and Awake! in the language of their country, and some have standing orders for foreign-language magazines. A pencil notation of the total number of both issues of The Watchtower is listed first in the upper right-hand corner of the ledger, and under this is listed the total number of both issues of Awake! (Example: 100 w 1/1 and 100 w 1/15 totals 200 w, so 200 w will be the pencil figure.) When there is a change in the standing order, the magazine department sends a slip to the bookkeeping department advising them of the new quantity and the issue with which the change is effective. When the change in the standing order is effective with the 1st or 8th issue, the pencil figure on the ledger will be changed to double the number on the checking slip for semimonthly magazines. When a change is effective with the 15th or 22nd issue, the former penciled quantity (total of two issues) would be crossed out and the quantity of each issue sent to the congregation would be penciled in to the left of the former figure (for example: 100 w 1/1, 90 w 1/15). After the ledger and congregation statement have been posted, any pencil figures in the upper right-hand corner of the ledger sheet, regarding a change effective with the 15th or 22nd issue, would be erased, and a penciled figure of the new total quantity of both issues of the magazines would be shown. These figures will be used until another change is made. The standing orders for semimonthly foreign-language magazines are handled the same way.

19. The number of magazines shown in the description column of the ledger sheets and the congregation statements is taken from the upper right-hand corner of the ledger sheet. When posting, the pencil figures are copied in the description column of the ledger. The Watchtower is listed above Awake! Show the total number of magazines under the itemized listing; check your chart for the amount due for them and enter it under "Charges." Midmonth changes in the standing order will be shown as separate entries on the congregation statement (see sample statement following paragraph 21). The issue dates of all magazines should be shown. After posting all charges and credits on the magazine entries, then the balance is shown in the magazine column.

20. When a congregation orders some magazines in addition to their regular standing order (a special order for which the back of the M-202 form is used), the magazine department will send a charge slip showing the quantity, issue and name of congregation to the bookkeeping department. The charge slip will be filed with the Remittance and Credit Request forms for the congregation for the charge to be posted at the proper time. These additional magazines will be listed on the statement below the standing orders in all languages.

21. To help keep the magazine accounts accurate, the magazine department of each printing branch will send checking slips on every account for the bookkeeping departments of all branches involved. This will be done with the 1st and 8th issues of the January, May and September magazines. These checking slips should be airmailed to the branches immediately so the bookkeepers will have them before the month's statements are posted. In preparation for posting, the bookkeeper will check the ledgers against the checking slips for all languages. Any discrepancies should be promptly clarified.

		Balance of each column due Society		
	CHARGES	CREDITS	MAGAZINE	LITERATURE
28.00	(Previous magazine balance)			
100 w 1/1				
90 w 1/15	(Mid-month change in standing order)			
180 g 1/8 & 22	(No mid-month change in standing order)			
20 wS 1/1 & 15				
16 gS 1/8 & 22				
4 wCH 1/1 & 15				
8 wKO 1/1 & 15				
2 wP 1/1	(Monthly magazine--one issue charged)			
25 g 1/22	(Special Order charged from slip)			
445	35.60 (445 magazines @ 8¢ = \$35.60)			
1/5/78 K	(Remittance by check)	25.00		
1/5/78 PC	(Pioneer credit request)	3.00	35.60	
108.47	(Previous literature balance)			
1/5/78 K	(Remittance by check)	15.00		
1/5/78 PC	(Pioneer credit request)	6.42		
1/18/78 IV	28.10			115.15

22. LITERATURE ACCOUNTS: Show the former balance of the literature account on the left-hand side of the ledger and statement. List proper credits from forms S-20, S-73, and so forth, and identify them on the statement (S-76) in the same way. Next make entries of invoices by symbol and date and any other charges in the charge column. In the last column under literature show the balance due the Society on the literature account. If it happens that either of these two accounts, the magazine or literature, has a credit balance, then we would write "cr" behind the balance, showing that the credit is due the congregation rather than due the Society. When there is no "cr" there, then, of course, the balance is due the Society. As soon as the statements are finished, they are mailed out to the congregations.

23. A Transfer of Literature form (S-19) is used to show movement of literature between congregations. When such form is received properly signed, listing the various items moved, the bookkeeper figures the rates; and the total of all the items is the basis for the adjustment. An Invoice (S-74) is made charging the congregation receiving the literature and a Credit Memo (S-73) crediting the other congregation that released the

literature. Then the Invoice and Credit Memo are merged with the other entries to be posted on the ledger accounts. At times a pioneer is involved in the transfer of literature to a congregation. If the pioneer does not have an account with the Society, we assume that he has been reimbursed by the congregation at pioneer rates, so the congregation is charged for the difference between congregation and pioneer rates. If the pioneer has an account with the Society, then the charge and credit would be made out accordingly.

24. When complaints are received and adjustments must be made, the bookkeeper uses either an invoice (S-74) or a credit memo (S-73). The congregation is notified to this effect by a duplicate copy of the invoice or credit memo being sent to the congregation along with the statement.

25. MAILING OF STATEMENTS: The greater number of branches will be able to get out their accounts by the last two or three days of every month, or even earlier. Where branches are large and there are many congregations to send statements to, it is impossible to do all the work within a few days. The accounts can be divided into sections, and as posting is done for a certain section, the statements can be mailed to the congregations. Whatever charges come through during the month and whatever credits are available are held until the day of posting and mailing of the statements of that section. Then all entries are made on that day. In this way the congregation can expect the statement on approximately the same day of every month. However, when there are only one or two hundred congregations in a country these accounts can be posted within two or three days, and statements can be mailed out at once at the close of the month. Each branch, depending on its size, will have to decide what system it will follow, so as to keep the congregations regularly informed as to the standing of their accounts.

26. BAD LITERATURE ACCOUNTS: Branch Committees are responsible to keep a watch on the accounts with the congregations, isolated publishers or pioneers to help them keep their accounts in good standing. For example, if the literature in the congregation stockroom does not have a value equal to the amount due the Society, then no more literature can be sent or credit extended unless the congregation makes regular payments to reduce the deficit. Otherwise, full payment must accompany each order. Such accounts must be watched closely. The same principle applies to pioneer accounts. However, in the case of isolated pioneers the branch may allow the account to be overdrawn or to build up a deficit of no more than \$10.00 (US) a year. If pioneers continue in the service for many years they may eventually have more debt to the Society, but we are glad to see them stay in the service, so we can allow more indebtedness on their accounts to keep them in the work and not discontinue it. Make a note on such accounts as to the date you opened them, then check them as they grow year by year at the rate of \$10.00 per year. Accounts with isolated publishers will have a maximum deficit of US\$5.00 allowed.

27. Congregation accounts should be checked carefully every year by using the Literature Inventory form (S-18). This form (S-18) should be filled out September 1 by each congregation. It must be complete and accurate

in every detail to be of real value to the Society.

28. On receipt of all literature inventories (S-18) the branch will total the literature and all values under each heading. Then you will have the report on your country as to stock on hand in the congregations and the value and how the overall picture looks as to stock of literature compared with their accounts with the Society.

29. After the above is done, the Literature Inventory forms are examined by the bookkeeper and compared with each literature account. Be sure to take into consideration any remittance and pioneer credit for literature moved prior to September 1. This would be posted on the September statement and shown on the ledger. Consider also any literature charged on the August statement that may not have been received when the inventory was taken. If the value of literature on hand and literature out on credit, plus the credits for literature moved prior to September 1, equals or exceeds the balance due according to the August statement, we have no problem. The account is in good condition. If it is less than the balance due, there is a deficit. The form letter (S-56), Congregation's Literature Deficit, is sent to the congregation and a record of this delinquent account is kept by the bookkeeper in a handy card file. The same procedure is followed when the Report on Congregation (S-303) submitted by the circuit overseer reveals a deficit. Any progress made in balancing the account is noted on the file card. All literature orders are checked against the card file before they are approved. If a congregation does not respond to the S-56 letter, nor make regular payments on the deficit, the congregation is notified that literature will not be sent in the future, except if cash is sent with their order to cover the value of literature ordered. The ledger and file card should then be marked "Cash With Order" or "CWO", or with some such notation in your language.

30. The bookkeeper should examine closely the controlled stock items on the Literature Inventory form (S-18). If it is observed that a congregation has an excessive stock of controlled stock items, such as Yearbooks or bound volumes (See Literature Orders--Branch and Congregational, paragraph 20), then a request could be specifically made to the congregation to move these items they have overstocked.

31. Another way to watch accounts but not do a complete check on them is as follows: Between three and five dollars per publisher is a fairly good stock to have on hand. That would give most congregations plenty of literature to keep the publishers supplied. There is no objection in good, strong congregations to having the stock value higher than that. As long as remittances are made regularly to pay for all the literature moved from stock, it is all right. Of course, the stock on hand in all congregations should be in good condition and should always be equal to the balance of the account. Sometimes the Society believes it is better to store larger quantities of literature with the congregations than to store it in the branch office, and under these circumstances the above estimates would not be a criterion. In certain countries the Branch Committee may find it advisable to restrict the amount of credit extended because of local circumstances.

32. DELINQUENT MAGAZINE ACCOUNTS: The remittance for all monies received for distributors' copies and subscriptions and a request for pioneer credit for magazines moved the previous month should be made by the following month. If this is not done, then eventually the balance due on a magazine account will become larger than the cost of the magazines for the last three months. If this point is reached the congregation will be informed that its account is delinquent. If the balance is not reduced after two months from the notification of the account's becoming delinquent, the amount of magazines sent to the congregation should be cut in half. If the balance is not substantially reduced within two months after the order has been cut in half, then the supply of magazines will be stopped. A request should not be made to send distributors' magazines to the congregation again until sufficient remittances have been made to substantially reduce the deficit. By making monthly remittances and pioneer credit requests to cover the cost of magazines, congregation accounts can be kept in good standing.

33. A close watch should be kept to see that the account is properly balanced in the future. Evidently the publishers are putting out the magazines, but the congregation is not seeing to it that the remittances are coming in. Elders may need training on this matter, and the circuit overseer can help considerably in showing them the importance of making remittances on the magazine accounts.

34. On September 1, when the literature inventory is taken, each congregation will make a report on the standing of its magazine account (S-18).

35. In countries where magazines are not being regularly received by the congregation due to poor service or perhaps are received a month or two after date of mailing, this should be considered in determining when to consider an account delinquent and when to reduce or stop sending magazines.

36. Free magazines for distribution will no longer be sent to congregations with delinquent accounts. However, the Branch Committee may use its discretion, depending on the local circumstances, to send a small number of magazines to the congregation for study purposes, after considering the quantity of Our Kingdom Service a congregation receives, even to congregations where the distributors' order has been stopped.

37. Those without a magazine account or congregations whose magazine order has been stopped by the Society because of a delinquent magazine account can order magazines on a cash basis. If a cash order or part of a cash order is for pioneers, this should be clearly designated on the accompanying Remittance and Credit Request (S-20).

38. Sometimes a publisher may live within a congregation's territory, but due to distance or some other circumstances desires the magazines to come to him directly from the branch. If the circumstances warrant, this will be done upon the approval of the body of elders and the branch. The magazines will be charged to the congregation, and the remittance must be made by the publisher to the congregation.

39. ISOLATED PUBLISHER ACCOUNTS: When an isolated group of publishers wishes to open literature and magazine accounts with the Society, this will be done upon receiving favorable recommendation from the circuit overseer or if the office knows that the individual receiving the literature or magazines for the group is a dependable person. The accounts for isolated publishers will be checked and handled the same as for congregation accounts. When the isolated group becomes a congregation, the account will automatically be changed over to being a congregation account.

40. PIONEER ACCOUNTS: What is said concerning the congregation accounts is applicable to pioneer accounts. Pioneer magazine accounts are charged at the rate of congregations and then magazines placed by pioneers are handled in the same way as congregation accounts. Pioneer credit is requested on the Remittance and Credit Request forms (S-20). Often isolated pioneers who have accounts are furnishing isolated publishers with magazines, whereas all pioneers in congregational territory get their magazines from the congregation. (See exception for temporary special pioneers, Pioneers, paragraph 31.)

41. Pioneer literature accounts are charged at pioneer rates. Isolated pioneers who furnish isolated publishers with literature will remit to the Society the difference between the pioneer and congregation rate as a donation or request a charge be made on their pioneer account in equal amount.

42. CIRCUIT ACCOUNTS: Accounts are opened with various circuits in the country for the depositing and withdrawing of money. As long as a circuit has a deposit of money with the Society it can charge literature and supplies against this account or can withdraw the money. However, since the chief purpose of these accounts is to hold circuit funds enabling the Society to make use of them until the funds are needed by the circuits, it is preferable for supplies, literature and magazines to be obtained through the congregation in the territory where each circuit assembly is held. This may not always be practical and so the circuit can have such charged to its credit balance if necessary. However, when a circuit account has no credit balance, the Society does not give credit to a circuit. A statement is sent for circuit accounts only when there is a charge or credit. It is not required that circuits keep accounts with the Society. However, some circuits may wish to deposit most of their funds with the Society and retain a small amount in the local circuit bank account. This allows the Society to use most of the money and enables the circuit to retain a sufficient amount for small incidentals prior to the next assembly. Where funds are limited or where the work is just beginning, the Society may have to advance funds to get a circuit assembly organized. In such cases the Branch Committee should write to the Publishing Committee for authorization to advance funds.

43. BALANCES FOR A-13 FORM: Once every four months (December, April and August) the debit balances on the pioneer and congregation accounts will be totaled, showing the entire amount due the local branch on the literature and magazine accounts. Also, a report will be made every four months on the amount that the Society owes the pioneers, congregations and circuits on account. Personal expense accounts should also be included. The figures will be shown on the A-13 form under entries A to D. See explanation on A-13 form.

44. SUMMARY FOR BOOKKEEPER: Posting must be completed monthly.

45. Statements go to all congregations, pioneers and isolated publishers having accounts at least by the end of each month on a regular mailing schedule. Any circuit that had activity on its account during the month will be sent a statement.

46. All handbill orders are charged to the congregation literature accounts and subscriptions are charged to magazine accounts.

47. Accounts are kept in alphabetical order.

48. Any form letters or other things that accumulate during the month to be sent to all congregations can be mailed with the statement, also Our Kingdom Service if practical.

49. All return-visit slips from expired Watchtower and Awake! subscriptions having been put previously in state (province), city and congregation order, can be mailed out with statements every month. Congregation numbers are helpful in sorting. Any return-visit slips made out by a correspondence clerk during the month should be sent too, unless you think they should be sent sooner.

50. Every four months show the full indebtedness of the congregations, pioneers and isolated publishers to the Society on literature and magazine accounts. Also show the Society's indebtedness to congregations, pioneers and circuits, including personal expense account balances.

51. REMOVED ACCOUNTS: Any congregation discontinued will have its accounts clearly marked so no more shipments are made, but the ledger will be kept in the active file for one year. Letters should be written to the body of elders to see what can be done to close out the account. The same procedure is true of the pioneer. Find out what to do with credit balances, if any. Inquire what arrangements can be made to balance the account if the congregation or pioneer has literature on hand. The congregation should arrange to move literature to another congregation and credit would then be given to the account. If there is any possibility of making collection on debit accounts by writing letters, the Society should do so. If no collection can be made to reduce the account or balance it, then after a year put the ledger for the removed account in a "dead file."

52. Statements are not sent for removed or dead accounts. But once a year in the month of June someone assigned by the Branch Committee or the bookkeeper should go through the removed accounts to see if there is a likelihood of making any collection. If there is, then a statement and letter should be sent, especially on accounts with individuals. Of course, if it appears impossible to make a collection on a bad account, then it stays in the dead file for seven years.

53. Ledgers put into the dead file are considered as neither assets nor liabilities on annual reports.

54. If a new congregation is established in that same territory, this old indebtedness should not be laid upon the new congregation starting with new people. They were not responsible for the indebtedness and it cannot be charged to them.

55. In such a case the Society will take the loss. The Society will credit the congregation account for literature destroyed by fire, floods, and so forth. The congregation will supply a list of the literature lost (as accurate as possible) so the account can be properly adjusted.

56. All new pioneers coming on and opening accounts should be checked to see if the dead file holds an account against them. If there is an old account, it will be reopened and started with the old balance.

57. KEEPING FINANCIAL RECORDS: Invoices (S-74), Credit Memos (S-73) and Remittance and Credit Request forms (S-20) should be kept for seven years, or according to the length of time specified by local laws on Statute of Limitations; and they should be filed in date order, just as they were sorted for posting. They are filed each month after entries are made by the bookkeeper on the ledger. If your country requires keeping memorandums of this kind longer than seven years because of the Statute of Limitations, you may do so. Otherwise, after seven years dispose of them by burning or cutting the paper up in strips so that names and addresses and letters cannot be read.

58. ACCOUNTS WITH OTHER BRANCHES: To have record of transactions between branches, branch accounts are kept. Only supplying branches carry these accounts. If two branches supply each other, only the one delivering more than the other, the one holding a debit account, will carry the account, and the invoices from the branch supplying less will appear as a credit thereon. All debtor branches will receive monthly statements showing the standing of the account. This should be enough record for the receiving branch. The statements should be checked when received. One copy of each invoice and credit memo should be attached to the statement, and statements will be filed in monthly order. Keep a separate file for statements from each branch.

59. Charges to a branch account for goods delivered will be made from literature shipping invoices and other debit memorandums. The grand total is charged, including freight, postage, cartons, insurance and any other charges. To save work in small branches it is not necessary to open an account or make a charge for invoices of less than \$1.00, or for magazine invoices totaling less than \$5.00 for four months. They may be absorbed by the sending branch and charged to the foreign service account. However if you have an account with the other branch and find it just as convenient to make the charge, you may do so. Magazine invoices will be prepared and mailed each January, May and September.

60. When branches make out invoices they should always show at the top left of the invoice the name of the branch from which the transaction originates and also show in the top center the name of the branch to which the charge is made. Some branch offices use Brooklyn invoice forms, and, in those instances, it always appears that the Brooklyn branch made the shipment. Therefore it is advisable for branches to show From and To on all

invoices going to branches, unless you have your own invoice forms.

61. No branch should pay for literature to any other branch unless so directed by the Publishing Committee. Most branches know when they should be making remittances, if it is possible to do so. However, just because a branch receives an invoice for a shipment of literature from some other branch, it does not mean it has to make a payment. Branches that receive money in order to carry on their work should never make payment for literature unless there is some law of the land that makes that provision. If it is understood between branches that payments are to be made regularly to a printing branch for the shipment of magazines or literature, then these payments will be made at the end of each month, just as other bills are paid with any business firm in your own country. A letter should accompany your check to the branch stating the dates of invoices paid. Always send a copy of such interbranch letters to the Publishing Committee.

62. In some instances branches may find it advisable to save up charges on magazines or literature sent from another branch and pay them quarterly, or even semiannually rather than monthly. If you are not sure, you can always inquire of the Publishing Committee. Many times this would result in saving charges for transmitting funds. Money is not to be sent to countries where money is not needed. There is no objection to allowing charges to accumulate.

63. If it is against the law for a branch to receive credits on their accounts, then the branch office originating the credit and the Brooklyn office should be informed.

64. When one branch has an account with another branch they carry on their bookkeeping in the same manner they would with a congregation or a pioneer. They make all entries on their ledger in the usual manner and send a carbon-copy statement to the branch.

65. Copies of invoices and monthly statements for other branches need not be sent to the Brooklyn office unless they are to be forwarded in the branch mail.

66. **WRITING OFF BRANCH ACCOUNTS:** The Publishing Committee may decide to write off an account at the end of the year. When directed to write off a certain amount on the account you have with another branch, the amount written off will be charged to the foreign service account at the branch, and a credit memo will be sent to the branch receiving credit. Branches will never write off accounts with other branches unless so instructed by the Publishing Committee or unless the balance for the year is under US\$20.00. Credits are only made to accounts if money is received from the other branch or invoices are received from the other branch or instructions are received from the Brooklyn office to credit an account, or it is written off due to being under US\$20.00.

67. In some instances shipping branches have four or five accounts with certain other branches. If the printing or shipping branch for some reason wants these accounts kept running and the balances to remain the same, or increase, for reasons of local government regulations or otherwise, then

when the carbon copy of the ledger is sent to the Brooklyn office it should be marked "Do not write off; we want to carry the account." It is only at the end of the service year, with their annual reports, that supplying branches will send copies of their ledger accounts to the Brooklyn office. If the receiving branch wants to keep the debt, it will tell the printing branch and the Publishing Committee why. Be sure to show the name of your branch on the top left of the ledger and the name of the branch with which you have the account in the top center.

68. GIFT SHIPMENTS: In many instances now it is impossible for a shipping branch to bill the receiving branch for literature in a country having currency control. However, free gifts can be sent to such countries. In these cases the invoices will be marked as requested, "Free Gift" or some other such statement. Therefore, no charge will be made on the ledger and no statement sent because no payment is expected at any time in the future by the shipping branch. Such shipments and shipping expenses will be charged off on a special account called "foreign service" account in your branch.

69. SENDING MONEY TO OTHER BRANCHES: Any branch requested to send funds to another branch will charge these funds to the receiving branch, sending an invoice to the receiving branch. If you are requested to send funds to a country where there is no branch, you will make the charge against the foreign service account. If the Publishing Committee instructs from the outset that you should make the charge to foreign service, then do so, because, in many instances, there is no need to open a branch account and send out statements where the receiving branch will never be able to repay. When branches are requested to send students to Gilead School, any expenses in this regard can be charged to the foreign service account.

70. FOREIGN SERVICE ACCOUNT: ~~See Annual Reports, paragraphs 41-45.~~
See Chapter 16, paragraphs 41-46

71. GILEAD GRADUATE ACCOUNTS: Sometimes pioneers, circuit overseers or others in branch territory go to Gilead School. Their literature, magazine and personal expense accounts, if they have them, should not be transferred to the United States at the time they go to school. The accounts should be held by the branch until the graduates go to their foreign assignments. Then their accounts should be transferred to the branch under which they work. (See Gilead Students and Graduates, paragraph 6.)

72. If you transfer accounts with a credit balance, please indicate whether the account is a result of money paid in for literature or of some special credit given in times past for which no money was actually received. Debit accounts are closed with a credit memo and transferred with an invoice, and the procedure is reversed for credit accounts.

73. PERSONAL EXPENSE ACCOUNTS: See Bethel Family, paragraphs 65-75.

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73. PERSONAL EXPENSE ACCOUNTS: See Bethel Family, paragraphs 65-75.

7. FILES AND FILING

1. It is necessary to keep some permanent records of the Society's activity. These should be filed properly in manila file folders, or whatever is reasonable in cost in your country, and never destroyed, so that they can be looked into for reference many years later. We have bound volumes of The Watchtower and Yearbooks, but these records do not deal with all the service matters or financial records and other things that are needed.

2. **BRANCH PERMANENT FILES:** A permanent folder should be kept for each year with duplicate copies of all the annual reports together including the write-up. The monthly field and financial reports, etc., can be kept separate from the annual reports rather than clipped together. All of the annual reports should be kept as a part of the permanent file, but monthly reports such as the Report of Receipts and Disbursements (A-13), and the Home Reports (A-24) that have some financial records should be kept seven years or more if the laws in your country require a longer period for financial records to be kept. The other monthly reports may be kept just three years and then discarded, unless for some reason it is desired to keep them longer and you have plenty of filing space that will permit this. Monthly inventories and filled orders can be kept two years and then discarded, unless for some reason you feel it is advantageous to keep them longer.

3. There are other permanent records that a branch coordinator may want to keep, such as for big events like international, national, or district assemblies, and the contracts, printed forms, advertising, copies of programs and things of this nature in connection with these events. After four or five years have gone by the file can be sorted out so that just two copies of each thing, like the program, advertising material and other matters, would be kept. This would thin out the file, give you more space and you would have the essentials for this permanent file.

4. Expense files are made up for bills, invoices and notations of expenses that are generally attached to vouchers before entries of expenses are made in the branch cash journal. Expenses are listed according to classifications on the Report of Receipts and Disbursements (A-13), and each classification has its own number. Therefore, it is logical and convenient to make up file folders for the expense files according to those numbers and classifications used frequently, plus a "miscellaneous" file folder for petty cash vouchers and miscellaneous expenses. This system will suffice in small branches.

5. In larger branches where considerable business is done with one firm it may be desirable to have a separate file for all invoices from each such company. This would be an alphabetical file, with the name of the company shown and the classification number that is found on the A-13 form. If, for example, a branch ships books by several carriers, each expense file will show the name of the carrier as well as the No. 34 on the folder. All the files should be placed in alphabetical order according to names of the companies involved, because you deal with firms, not numbers. Thus, if any entry under No. 34 should be questioned, the voucher attached to the bills can very easily be located and the question checked out. A separate folder may be

made up for vouchers attached to petty cash slips. On such vouchers for petty cash a number of different entries may be listed, but it will make it easy to post in the ledger because you will use only one line and make a number of entries under the right columns. All vouchers should be filed in their respective folders by date order.

6. Financial records such as vouchers and bills that have been paid by check or cash should be kept for seven years. Find out your country's laws as to the Statute of Limitations. The Brooklyn branch office keeps all its vouchers, bills and checks for any kind of payment for seven years. In the eighth year it destroys them.

7. There are certain things that you may want to keep permanently, such as bills that were paid in connection with a new Bethel home or factory or bills pertaining to large machines. If you want to keep such things for later reference, then mark them for permanent filing.

8. Handwritten records such as ledgers, journal and financial books of the Society are permanent files. When one ledger or journal is filled, then it is stored away in a safe place while the current books are being used. These books often contain information that is not available anywhere else.

9. TEMPORARY CONGREGATION FILES: Much material comes to the correspondence desk that can go into a temporary congregation file. But to keep it permanently or even for seven years would take many filing cabinets. So for the correspondence desk the following system is adhered to.

10. Make out a folder with the name of the congregation on it. In this you should file congregation order blanks (S-14), distributors' orders (M-202) and general information concerning the congregation that can be discarded within a year's time. As opportunity affords, someone can go through these files and discard material usually over a year old.

11. PERMANENT CONGREGATION FILES: Make out a folder for material that is to be saved indefinitely. ~~*In the back of the permanent file folder is the Congregation Disfellowshipping or Disassociation Record (S-80) which at all times is a permanent part of the file. --Next should be the Congregation Application (S-51).~~ If the Congregation Application is not in the file, then the oldest circuit overseer's report should be stamped "Do Not Destroy." The current copy of the Congregation Territory Assignment (S-54) should be kept attached to the previous copy. All others can be thrown away. All correspondence is kept in date order, with previous correspondence dealing, for example, with a disfellowshipping case being stapled together and filed according to the date of the latest correspondence. The last circuit overseer's report prior to the elder arrangement should be stamped "Do Not Destroy" and retained as a part of the permanent file. On rare occasions we may refer to this report.

12. The last two copies of Report on Circuit Overseer's Visit with Congregation (S-303) with the S-2a form attached are to be kept. If there is a need to retain older S-303 and S-2a forms, they can be marked "Do Not

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* Toward the back of the permanent file folder is the Congregation Disfellowshipping or Disassociation Record (S-80). Although entries are no longer made on this form it contains information on persons who were disfellowshipped prior to the introduction and use of the new S-77 form. It should be retained as part of the file. The Congregation Application (S-51) should be in the back of the permanent file folder.

Destroy" prior to putting them in the permanent file. It would be good to mark the S-2a form showing the ~~three-permanent~~ appointments for ^{*}Secretary, Watchtower study conductor and Theocratic School overseer to be held in the ^{**}Ministry permanent file. ^{*}Presiding Overseer, Service Overseer,

13. The latest appointment letter (S-52b) or S-2a for all elders and ministerial servants currently serving is to be retained. Any appointment letters (S-52b) for appointments made between visits of the circuit overseer should be with the most recent S-2a form. The latest S-2a form can be used as a worksheet showing the appointment of elders and ministerial servants currently serving. All other S-2a and S-52b letters and correspondence dealing with appointments can be destroyed, which would be for brothers who moved or otherwise are not serving, unless there is a reason for retaining the correspondence. The annual S-10 report on the congregation may go in this file. The former full-page Presiding Overseer's Report on Congregation (S-10) can be discarded. General letters may be disposed of after one year. Correspondence about disfellowshipped or disassociated persons can be retained five years after the person is reinstated, unless the branch feels it advisable to keep the correspondence on a particular case for a longer period of time.

14. Probably every two or three years, when time permits, a competent person working on the service desk can go through these files and weed out correspondence that is no longer needed, such as older S-303 and S-2a forms, general letters, etc. But things marked "Do Not Destroy" should be retained in the files.

15. GENERAL FILES: Thousands of individual persons write to the Society. This material is filed in what we call a general file. These are files where everything is put away alphabetically according to the last names of the individuals. This includes general correspondence that does not concern a congregation or a pioneer. The files are set up in four-month periods of alphabetical files from A to Z, and in large branches you can break it down and have folders for letters like Ab-Ad, Ae-Al, Am-An, and so forth, for easy filing. All the correspondence that comes through from September to December inclusive is filed in this four-month alphabetical file. Beginning with January 1, up to and including April, a new set of files is used, and so forth. In smaller branches just one folder may suffice for the current year and one folder for the previous year. Hold the old files for one year while you make up a new year's file. Then when your four-month file for the new year's file is complete you discard the oldest four-month file of the previous year. In that way you have one full year's file plus the current file. There is hardly any need for having more. Usually if someone has ordered a publication he will make reference to it or write about not receiving it within a month, and it is easier to find it if you know in what period of months the correspondence was carried on. Where branches use the four-month system, after that set of files is one year old its contents can be cut up in half-inch (15 mm) strips and sold as wastepaper or be burned and the folders used over.

16. In these general files you can put letters pertaining to subscriptions, general complaints that you have handled, small orders from individuals and anything that is not filed under a congregation or a pioneer. If letters are written to any individual, then the carbon copy of the letter is attached

to the letter from the individual and this correspondence is filed in the general file.

17. Letters regarding donations to the Society are put in separate folders in the general file and held for seven years, or according to the Statute of Limitations requirements in your country. Such letters should be marked "Donation" in red pencil so they will be filed in the right section of files.

18. LABEL FILE: After an order has been filled by Shipping, the carbon copies of the labels are filed under the month the orders were received and made out by the correspondence clerk. Under each month the stubs are grouped alphabetically according to the first letter of the individual's name. Stubs are retained for one year and then discarded.

19. BOOKKEEPING FILING: After posting, all forms used (Remittance and Literature Credit Request form (S-20), Invoice (S-74), Credit Memo (S-73), and so forth) are stamped to show what month they were entered on the account. In large branches instead of stamping, the upper left-hand corner of the slips can be dipped in a color ink, using four colors and repeating to distinguish the months. By dipping a group of slips about one inch at a time you will save time. Before dipping, they are filed alphabetically, according to state or province, city and congregation and kept for a period of seven years, or according to the requirements of the Statute of Limitations in your country. Filled ledger sheets (S-72a) are also filed alphabetically and kept for the same period of time. In the case of slips for magazine charges, keep these for only one year.

20. PIONEER FILE: A file folder is made out for each regular and special pioneer individually including those who are married. The files are arranged alphabetically. The Application for Regular Pioneer Service (S-205) and, if a special pioneer, the Questionnaire for Prospective Special Pioneer (S-208) are a permanent part of the file. Personal Qualifications Reports (S-326) from the current and previous visits of circuit overseers along with the most recent S-326 form submitted by the body of elders should be kept in the pioneer's personal file. It should also contain the current congregation assignment as well as any previous ones. Items such as order blanks (S-14) [which pioneers would use only when they are not associating with a congregation and need supplies directly from the Society], letters asking for information and other general matters are kept in the file for about a year. General correspondence that is more than a year old may be disposed of when the files are cleaned out.

21. When a pioneer goes off the list, the file folder is put in the removed file and grouped according to the month he went off the list. ~~This will facilitate the sending out of letters inviting former pioneers to reenter pioneer service. After a pioneer has been off the list for six months this may be done by using form letter S-218 if you find a good response to such correspondence in your country.~~ Removed files are held for one year after the pioneer is removed. The pioneer file should have the original application, and recent Personal Qualifications Reports (S-326) as outlined above, and other correspondence in connection with the pioneer's removal. Anything

put in the removed file concerning a pioneer's questionable conduct might be held indefinitely if felt advisable. Such information should be marked "Do Not Destroy" when it is filed in the folder so it will not be thrown out when the files are discarded after one year. The Personnel card is kept indefinitely; the eight-year posting card for eight years.

22. At the end of one year the branch will determine if "Do Not Destroy" material from the pioneer's file is to be discarded or retained. A special "Do Not Destroy" file may be kept in alphabetical order for pioneers and other individuals if this will make it easier to find things in the future rather than having them in a congregation file. In such case "DND" should be written on the Personnel Card.

23. ISOLATED PUBLISHER FILE: Wherever practical, isolated publishers are put in touch with nearby congregations so they can report through the congregation, also receive information and Our Kingdom Ministry through the congregation, etc. However where this is not feasible due to distance, we still want to care for such publishers. A folder for each isolated publisher group that cannot be formed into a congregation is arranged alphabetically according to the name of the place where the publisher receiving mail for the group resides. In this file goes all correspondence from and copies of letters to the group, also reports on isolated groups from the circuit overseer. When a group is established as a congregation, the name of the folder is changed and it is placed in the congregation file.

24. FILES FOR CIRCUITS AND DISTRICTS: A file folder is made out for each district. In this is put information regarding the particular district. This will usually be correspondence from the district overseer involving the district and anything that pertains to the district as a whole.

25. A file will be made out for each circuit and in this will be put reports from the district overseer on the circuit's activity (S-313) which will be kept for five years. General information letters may be disposed of after one year. The current appointment letter (S-325b) for the assembly overseer, assistant assembly overseer and news representative will be retained in the file. If correspondence from the circuit or district overseer pertains to his personal field activity or his own personal affairs, then such correspondence should be put in his personal folder in the pioneer file. The S-326 report that the district overseer submits on the circuit overseer along with the copy of the letter written to the circuit overseer following the circuit assembly should be put in the pioneer folder rather than the folder for the circuit.

26. FILES FOR DISFELLOWSHIPED OR DISASSOCIATED PERSONS: A file of disfellowshipped or disassociated persons should be kept (filed alphabetically), for which the Society prints cards called Record of Disfellowshipping or Disassociation (S-79a and S-79b). The S-79a card is orange in color and the S-79b is tan in color. This card file provides a ready reference as to who are disfellowshipped or disassociated in the country, the congregation that handled the case, date of the action and the reason the person was disfellowshipped or disassociated. Along with the S-79a and S-79b cards the judicial committee sends the branch a Notification of Disfellowshipping or Disassociation form (S-77) in a special colored pre-addressed envelope with

the branch address. This form provides information needed for the file about the basis for action taken. The congregation keeps a copy of this form in its confidential files. After the action is checked in the office, the S-79b card is date stamped and returned to the congregation, and the congregation retains this card until such time as the person is reinstated. At the same time a replacement supply of the S-77 form and the S-79a and S-79b cards is sent to the congregation. The office should stamp the S-77 form "Do Not Destroy" and attach related correspondence, if any, behind it. It should be filed in the congregation's file folder.

27. When the person is reinstated, the S-79b card is mailed back to the branch office by the congregation, giving the date of reinstatement. If necessary, the congregation can supply additional information in a letter attached to the card relative to the reinstatement. The card is to be signed by the person indicated. The congregation's copy of the Notification of Disfellowshipping or Disassociation form (S-77) should also be marked to show the date of reinstatement. As a general rule the congregation that did the disfellowshipping does the reinstating, even if the person moves out of the territory. This may mean dealing with the matter by mail between the disfellowshipping congregation and the congregation to which a disfellowshipped or disassociated individual may have moved.

28. Receiving notice of reinstatement by means of the returned Record of Disfellowshipping or Disassociation card (S-79b), the branch office removes the S-79a card from the alphabetical file of disfellowshipped or disassociated persons and replaces it with the S-79b card, showing that the person has been reinstated. The S-79a card may then be destroyed. The S-77 form is marked to show the date of reinstatement. There is no need to have a separate card file for reinstated persons.

29. After one has been reinstated a full five years, if the branch feels there is no longer any need to keep the "Do Not Destroy" material on the case in the congregation file, it can be destroyed. If the branch concludes the material should be retained, then it can be kept indefinitely, or as long as the branch feels the material should be kept. Though the correspondence marked "Do Not Destroy" may be destroyed after five years from the date of reinstatement, at all times the S-79b (Record of Disfellowshipping or Disassociation card) is retained as a permanent record.

30. CONGREGATION REPORT CARD FILE: A record card (S-68) is made for each congregation. The cards are alphabetically filed, first by state (or province) and then by city and congregations. From the S-1 report card the number of publishers, auxiliary pioneers and regular pioneers are posted on the S-68 record card. Also under "Remarks" the Memorial attendance and partaker figures are posted. When a card is filled with twelve years' reports, a new S-68 card is made out, and the old one is kept until the new one is filled out. Then the old S-68 can be destroyed.

31. FILE OF CONGREGATION RECORD CARDS FOR ISOLATED PUBLISHERS: Reports of service from isolated publishers may be posted on a regular congregation record card (S-68), which is filed with cards for other isolated publishers in alphabetical order according to the place where the isolated publisher or the correspondent for the group resides. When the group is formed into a congregation, the congregation record card is then filed in the regular congregation report card file.

32. OFFICE RECORD OF PIONEER FIELD SERVICE: The S-216 cards are arranged alphabetically according to the last name. A separate file is kept for active: (1) district overseers, (2) circuit overseers, (3) special pioneers and (4) regular pioneers. These office cards take eight years' reports. Separate files for special pioneers, also for circuit and district overseers and wives can be kept in large branches if it seems advantageous for easy reference.

33. Removed or completed S-216 report cards for district overseers, circuit overseers, special pioneers and regular pioneers are kept together in one alphabetically arranged removed file. When this filled card is replaced by another card that has reports on it, then the old card is destroyed, or when a card has been in the removed file for more than nine years it is destroyed. If any reenter the regular or special pioneer service within the eight-year period and the card was not all used up, then it is put back into the working or active file again.

34. PERSONNEL CARD FILES: The Society keeps a Personnel Card (S-217) for each pioneer alphabetically arranged. (No card is made out for auxiliary pioneers.) This alphabetically arranged file includes active district overseers, circuit overseers, special pioneers, regular pioneers, missionaries and members of the Bethel family. Some larger branches may find it convenient to keep the various categories under separate sections. When one is removed, the removal date and reason are shown on card S-217 and it is put in the one removed file alphabetically arranged and kept permanently. When the pioneer comes back on the list, the Personnel Card (S-217) is put back in the active file. Entry dates are shown at the left and removal dates at the right. If he has been off for less than a year, his file folder will be on hand and can be put back in the active file too. This file may become large in time, but it will be a record of the life of all full-time servants in your country.

35. COUNTY FOLDER FILE: Two folders can be kept for each county or similar territory division having unassigned territory. Into one set of these folders, kept in state or province order and filed alphabetically within the state or province, go expired subscription slips (M-91 and M-191) and any other material to be sent to the congregations or pioneers who work the territory. This keeps such material separate from the master maps and other office information that are filed in separate permanent county folders. When the territory is assigned to a congregation or pioneers, the slips for the towns assigned are taken from the file and sent to the pioneer or the congregation. By having the extra set of folders it is not necessary to sort through the files for appropriate material to send to those sharing in the isolated territory campaign.

36. FILE EFFICIENCY: Your filing should be kept up to date so you can find letters when you need them. Always file letters to the front of the file as you will then know where the latest material is. Periodically, when the office is less busy, those who are capable and experienced can go through the files and clean out what is no longer needed. That which is cleaned out of the files can be destroyed either by burning or by cutting into half-inch strips. In large branches if cut into half-inch strips from top to bottom so that nothing can be read, it can then be sold as waste paper.

37. PERMANENT CONGREGATION ADDRESS STENCILS OR CARDS: A stencil is made for each congregation, and these are placed in alphabetical order according to state (province), city and congregation. In small branches where stencil equipment is not used small cards are used instead. Changes in congregation secretary addresses, adjustments in Our Kingdom Service supply, and so forth, should be made as soon as you get the changes, so the stencil or card file will always be up to date. In the upper right-hand corner of the stencil or card is shown the congregation number. Then a few spaces after the congregation secretary's name is shown the number of Our Kingdom Service sent to the congregation. Under that the number of the circuit is shown, and finally, where needed, in the lower right-hand corner is shown the parcel-post rate and shipping information. Some branches may find it practical to maintain separate addresses for mailing literature supplies from what is used for general correspondence. Cards for city overseers may also be kept in this file.

38. ADDRESS STENCILS OR CARDS FOR ISOLATED PUBLISHERS: A stencil or card is made out for each isolated publisher group, using the name and address of the brother or sister who receives supplies for the group. These stencils or cards are filed alphabetically according to the names of the places where the individuals live. The number of Our Kingdom Service sent is shown a few spaces after the individual's name.

39. ADDRESS STENCILS OR CARDS FOR CIRCUIT NEWS REPRESENTATIVES: Stencils or cards are made out with the name and address of each news representative in the country. The name of the circuit is shown in the upper right-hand side and they are filed alphabetically and/or numerically within state or provincial divisions.

40. PERMANENT FORM FILE: You should have a permanent file of all sample forms supplied to branches, for your own reference and that of the zone overseer when he visits. As new forms are sent to you, you should place these in your permanent file, keeping only the latest copies in this file. File them according to the symbol found in the lower left-hand corner.

41. When forms are discontinued the United States branch will inform you of this and you will remove the form from your file. If a form is reprinted and it has the same number as the form you already have, then remove the old form and put the new in its place. If the date on the form is different from the one in your file, it is because some change was made in the form. The latest forms printed locally in English or other languages can be filed in place in this form file. Thus you will also always have here a record of what you have printed.

42. Files containing correspondence with Brooklyn may be weeded out after three years. Annual reports should be kept along with other items that are of value such as correspondence or newspaper clippings relating to bans, personal matter of consequence, property and building information, policy letters, legal matters, appointment letters, important financial transactions, etc."

8. GILEAD STUDENTS AND GRADUATES

1. As we look back over the years in which the Gilead School has been in operation and the missionary work has been carried forward, we can rejoice to see how Jehovah has blessed the efforts of the Gilead graduates. A number of them have succeeded in helping more than 100 individuals to come to a knowledge of the truth, make a dedication and serve Jehovah. There are now Kingdom publishers in more than three times as many countries as there were before the Gilead School began its operation, and the missionaries have been used to expand the work into quite a few of those new countries. Therefore, it is our wish to try to continue with the missionary work as long as that is practical and missionaries can be sent to other countries.

2. PROSPECTIVE GILEAD STUDENTS: Individuals between twenty-one and forty years of age, without minor children, who have been baptized at least three years, in full-time service in your country for more than two years, single, or if married at least two years, who want to enter missionary service in a foreign country (not having been through Gilead before) and whom you believe may qualify for Gilead, may be given a preliminary Gilead application form (G-12). Gilead is a training school for missionaries. Branch Committees should keep that in mind. Persons are not sent to Gilead on the basis of sympathy or as a reward for good work, but in an effort to advance Kingdom interests. Prospective Gilead students should have a fair education in their own language and, in addition, must be able to speak, read and write English. Some branches have sent students to Gilead who spoke English very poorly and some were unable to successfully finish the schooling because they did not understand the language. It would be far kinder and wiser if such ones would be held back for a year or two and shown the importance of learning English. Then the individual would enjoy Gilead and receive the benefit of the Gilead training. Good health is also required.

3. When your Branch Committee writes its recommendations on the back of the Gilead preliminary application form (G-12) as to whether a person is qualified or not, be sure to show the date that this statement is made. State the average hours and Bible studies for the past two years. When you recommend a person for Gilead, remember that quality, not quantity, is what is needed. Persons recommended for Gilead must qualify as capable teachers of God's Word and fine examples as to Christian principles, persons that you would be proud to have represent you at any convention or before any person. They should be able to give an effective witness and proclaim the good news of the Kingdom anywhere. They should have a good background of experience in conducting effective Bible studies.

4. Persons invited to Gilead customarily obtain a United States' student visa. They should make certain upon arriving in the United States that the immigration authorities understand that they are going to attend the Watchtower Bible School of Gilead unless otherwise instructed. They may give their address in the United States as the school.

5. The branch office should always notify the Brooklyn office in advance as to all the details regarding transportation, time and manner of arrival of

those coming to Gilead. When the Society pays their way, it provides a small expense allowance and accounts forms to record incidental expenses of the trip. Instruct them to turn in these forms and the balance at Brooklyn. The branch should give the person his regular allowance for the month he will travel. Excess baggage charges must be paid by the student, not the Society. If one coming from a warm climate requires warmer clothing at school, the branch office should write, giving such one's height and weight. After graduation additional unaccompanied luggage will be sent to the graduate's country of assignment at the Society's expense.

6. If possible the pioneer literature and magazine accounts of the person called to Gilead should be closed out and balanced before the individual leaves for Gilead School. Then there will be no need to transfer accounts. If this is not possible, then let the account stand until you find out where the student has gone after graduation and then transfer the account to that country. Personal expense accounts should also be transferred at that time.

7. No transfer of any records should be made to Gilead or the United States. Hold all records until the student gets to his new assignment after graduating from Gilead. Then the records should be sent to the new branch under which the graduate serves.

8. GILEAD GRADUATES: Every Gilead graduate sent to a foreign assignment receives the booklet Counsel to Watch Tower Missionaries. This booklet sets out in detail what is expected of every missionary in the field. It shows the responsibilities of graduates, whether in the missionary, circuit or district work, or in branches. There is no need to repeat here any of its contents. Every Branch Committee should be well acquainted with this booklet.

9. If a missionary leaves or is removed from his missionary assignment, this Counsel booklet must be returned to the Service Committee.

10. If at any time the Branch Committee wishes to use a Gilead graduate in some service other than as a missionary, it should write to Brooklyn recommending the change and giving the reasons.

11. ENCOURAGEMENT: Branch Committees should see that new missionaries are warmly welcomed, and that they are given helpful encouragement to adjust to their new environment, learn the language and feel at home among their fellow missionaries and in their congregation. They should be helped to develop good missionary habits, rising early and being in the field at an early hour. They should be encouraged to share always in the group's morning text discussion and Monday evening study, as well as doing personal study in their native language. The Branch Committee and older missionaries should take a friendly, loving interest in helping them to succeed. Kind attention should be given to build them up if ever they appear to become discouraged or spiritually "low."

12. Despite all loving efforts to assist them, some missionaries may show that they just cannot adapt to this service. They may show themselves

to be proud, hard-to-get-on-with in the home, or they may look down on the local brothers and people, so that they accomplish little in making disciples and building up the local congregation. It is hoped such problems will be rare, but when they do occur, the Branch Committee should write to the Service Committee, giving full details, and making a clear recommendation as to whether such missionaries should be returned to their own country, or other action taken. If they believe it will help in the situation, the Committee may give a copy of this report to the missionaries concerned, or advise them in a separate letter of the recommendation that is being made.

13. SOCIETY'S OBLIGATION: As a rule, the Society considers it has an obligation to look after those who are over 50 years of age and who have been in the full-time service for fifteen complete service years or longer. Surely the Society can find a place for those who have spent the best part of their lives in pioneering, special pioneering, missionary service, circuit or district work or branch activity. Those too old to do full-time missionary work could work either in a missionary home teaching the language to new missionaries if qualified to do so, or in a branch home taking care of some office work, or they can stay in a missionary home and do as much field service as possible. Those who have been faithful merit such consideration. Anyone who has worked more than fifteen years in the missionary and other branches of full-time service and has done well at it will undoubtedly continue serving Kingdom interests in his older years. Such ones surely deserve some place in full-time Kingdom service if they want to remain in it. In most instances it will be advisable to have such persons continue in the missionary field at a reduced quota of hours and still let them have the full allowance because of their many years of faithful service. They should be an inspiration to others, and they will accomplish much good. Write the Service Committee about such recommendations. If any become invalids or senile or their attitude becomes very negative, you should advise the Service Committee promptly.

14. KEEPING HOMES FILLED: The Branch Committee should be interested in saving money. One way to do this is to keep the missionary homes filled. If additional brothers can be used in a home, it is good to write to the Service Committee twice a year on December 1 and May 1 about missionary needs so that if the Service Committee decides to send new missionaries to your country it can do so at graduation time. Point out in your request whether you can use single men, single women, or married couples, and to what missionary homes or cities they could be assigned. It may be, too, that you need some brothers who can take up circuit or district work, or specially trained men for your branch office. If certain nationalities can enter your country more easily than others, mention that. The Kingdom interests merit the most effective service we can provide in every land.

15. FOOD FOR MISSIONARY HOMES: It is well for the branch coordinator to check the cost per person per meal in his country for all missionary homes at the end of the service year, as well as for the branch home, so that he will have an accurate idea of expenses. He knows approximately what they should be, knowing the conditions of the country. If expenses in any missionary home appear to be excessive, the branch coordinator can discuss it with the Branch Committee and then bring it to the attention of the home

servant. However, the Committee should watch also that some homes do not skimp in order to save expenses; missionaries should always be provided with a balanced diet of nourishing food so that they can maintain good health and strength for the service.

16. MISSIONARY REPORTS: The branch office should make note of leave-of-absence or vacation time on the part of Gilead graduates and be sure to report this on form A-24 for the month and at the close of each year on the annual report. It is best to show the exact dates covered by leave of absence, separate from any vacation time. The record of leave-of-absence and vacation time of each missionary should be kept on the ~~S-216~~ form so ~~S-209~~ the branch can always check on what time the missionary still has available. If a missionary does not make his goal in hours, the reason should be stated at the bottom of the Home Report. Graduates of Gilead should set the best example, for they have had the training in Gilead and have Scriptural knowledge and should be anxious to help and encourage their brothers. This they should do not only in words but also in deeds.

17. Missionaries may be counted as congregation publishers when on leave of absence outside of their assignments.

18. Any non-graduates serving in a home under the missionary arrangement should be counted as missionaries and their reports shown on the Home Report.

19. In addition to keeping the records and making out the Home Report, the home servant has the responsibility to keep the Branch Committee advised of any serious matters in connection with the home or those serving there.

20. SERVICE REQUIREMENTS AND ALLOWANCES: See Pioneers, paragraphs 47, 48, 51, 52, 76 and 77, also paragraph 13 of this chapter.

21. MISSIONARIES LEAVING ASSIGNMENTS: When any graduate of Gilead leaves his assignment and goes to his own country or to any other country, the branch should be aware of this and try to get his forwarding address. If the missionary has told the branch that he is not going to return and take up the service again, then his service record files, personal expense account, and so forth, should be sent to the branch where he is going. The missionary's Counsel booklet should be sent to the Service Committee if the person is leaving missionary service.

22. MEDICAL CARE: If any missionary or member of a branch family is taken ill suddenly and he needs medical attention or hospitalization, the branch will see to it that proper care is given immediately, and the Society will bear the cost of the expense if the individual cannot do so. In such cases, the credit on his personal expense account may be used toward the expense, but if it will not cover the entire cost, then a notation of the balance owing may be put on his account for the record but no deductions from future credits will be made. He will not be billed for payment so long as he continues in special service. However, if a missionary or member of the Bethel family can, without suffering a heavy burden, pay off the expenses for medical care or hospitalization, he should do so. What the Society tries to do is bring into Bethel and missionary service healthy persons. We do

not expect them to get sick early in life, but if they should, then the Society will look after their needs.

23. Sometimes missionaries prefer to go home and take their medical treatment in their own land. This is for them to decide.

24. PERSONAL EXPENSE ACCOUNTS: The personal expense account arrangements are discussed in the chapter on Bethel Family, paragraphs 40, and 65-75. Sometimes graduates of Gilead who are working in foreign assignments request that funds from their personal expense account be paid in another country, and we are willing to cooperate with them in this matter. However, when such a request is received by a branch, a separate letter should be written in duplicate outlining the request and giving the address to which the remittance should be sent. Ordinarily the office paying the funds will charge the branch account for such requests and the branch will have to make a corresponding entry on the personal expense account of the individual on whose behalf the transaction is being made. However, if in any instance the branch does not wish any entry made on the branch account, this should be specifically stated when the request is made.

25. In connection with the personal expense account, if one is in a service that qualified him to have a personal expense account before going to Gilead School, he will receive credits for the months when he is in the Gilead School. However, if someone was a regular pioneer before going to the Gilead School and did not have a personal expense account, the personal expense account will be opened after he leaves the school and when he takes up the service that qualifies him under the personal expense account arrangement. Therefore, one's status is maintained while he is in the Gilead School on the basis of what he was before entering the school. *for the student's credits will be given the following JAN 1, COUNTING FROM THE FIRST FULL MONTH AFTER HIS ARRIVAL FOR SCHOOL. - SEE 12/1/78 LETTER*

26. Credits will be given to new missionaries during the first months when they are spending considerable time studying the language. Missionaries and Gilead graduates may be given allowances and personal expense account credits when on regular leave of absence accumulated by spending years in service. Those on sick leave or extended leaves over and above their regular leave time due to emergencies will be given allowances and credits for the extra months thereof, even if the emergency requires that they be out of the country, as long as the person continues in the full-time service category. The Branch Committee should consider each case. Personal expense accounts automatically cancel if there is a break of three months or more in full-time service taking the person out of that category.

27. LEAVES OF ABSENCE: The Counsel to Watch Tower Missionaries outlines the arrangement for leave of absence and sick leave. However, these leaves are now handled by the branches. Gilead graduates serving in their home country do not qualify for leave-of-absence time.

~~28.--EMERGENCIES:--Occasionally a missionary will require some extra time because of an emergency or serious illness including that of his parents or near relatives. The branches will handle these cases too. If there is any question and they are not sure what to do, they can communicate with the Service Committee. However, the Branch Committee usually will be able to~~

28. EMERGENCIES: If more than one month away from one's missionary assignment is needed in any one year beyond what is allowed for vacation and leave of absence time, to care for health, one's parents or relatives, and the Branch Committee believes the time should be granted in these unusual cases, they should provide the Service Committee with the necessary facts and their recommendation, and await a reply from the Service Committee. (See Section 17, Paragraph 68.)

~~consider the facts and make a decision. (See Pioneers, paragraph 68.)~~

29. If it appears that a missionary will be away for many months, then it may be practical to have the missionary pack up his personal effects in boxes, trunks or other containers and store these so that the room which the missionary is normally using can be used by someone else. Then if the missionary is not able to return to his assignment, his personal effects can easily be shipped back to him. Such shipping would be at the missionary's expense.

30. If an emergency arises in the country and it is necessary for a missionary to leave the country suddenly and there is insufficient time to communicate with the Service Committee, then it is the responsibility of the Branch Committee to determine where the missionary should be sent. We suggest that it is practical to send the missionary to the nearest country where he can gain entry, even temporarily, until there is time to communicate with the Service Committee and a definite assignment to a new country can be made. Sometimes the missionary's nationality will allow him to enter a nearby country as a tourist and there will be time to communicate with the Service Committee to get the new assignment worked out.

31. VACATIONS: Each person in the full-time service is allowed to take a vacation during the service year. Those who were in the regular pioneer service before going to the Gilead School handled their vacations as regular pioneers do. For those in other service, such as Bethel, circuit or special pioneer fields, vacation time is reported and a record made. It seems reasonable that a person who is being invited to the Gilead School would be given up to one week of time off if he requires it for packing his clothing and arranging his personal matters before his departure for the trip to the United States. If his trip is made directly to the United States with no stopovers for vacation or personal activities, the travel time will not be counted on his vacation time. However, if he stops and visits other places on the way not necessary to the trip, such time will be counted as vacation time.

32. Furthermore, after graduation, if any of the graduates wish to take vacation time before going to their new assignment, such will be counted as vacation time and the vacation rules will apply.

33. From time to time missionaries want to be away from their assignments for a day or two when not on vacation. This is permitted as long as the missionaries take care of their assignments properly. That means working with the interested people who are in the territory, conducting the studies with them regularly and also taking them to the meetings. The missionaries should put in the required amount of time in the territory to which they are assigned, and, except for assembly times, they should be working in the field in their own assignments. However, from time to time there may be some personal matters that the missionary wishes to attend to, other than when he is on his vacation, and he may leave his assignment for one or two days without counting it as vacation time. Of course, he would need to put in his hours in order to qualify for an allowance for the month. These extra days are not to be used as an extension of regular vacation time,

but they may be taken at times other than when one is on vacation. See also Pioneers, paragraphs 58-67, 74 and 75.

34. GRADUATES SERVING AT BRANCH OFFICES: A missionary working in a Bethel home would be entitled to 12 working days off for his vacation and two weeks' leave-of-absence time per year, available after three years in his assignment, if he is not in his home country. However, Gilead graduates may choose to have the regular vacation arrangement without leave-of-absence time if that is what they would prefer. This will benefit those serving in their home country. Leave-of-absence time does not apply to any graduates serving in branches or in the field in Canada, the continental United States, or those in Europe who are within 2,000 miles of their place of origin. Any graduates in this situation will accrue additional vacation days the same as regular members of the Bethel family or according to the service they are in such as special pioneer, traveling overseer, etc., since they do not receive the leave-of-absence arrangement. See also Pioneers, paragraph 70.

35. Either leave time or vacation time may be accumulated and used whenever one chooses to do so.

36. LANGUAGE STUDY: During the first three months a missionary is in his assignment, if he does not know the language well he will spend four hours a day in language study, Monday through Saturday. The rest of the day should be spent in field service. The exact schedule for the study period can be worked out locally, taking into consideration what will be best for all concerned, including the one assigned to instruct. In most cases it will probably be best to have the four hours of study in the morning when the minds of those being taught are fresher, allowing time in the afternoons and evenings for service and meetings. When going in the field, they should go with someone who will be able to train them in the use of the language, answering their questions and aiding them to correct errors made. On weekday evenings when there are no meetings, the one instructing them can assign them some homework to do in their language study. During each of these three months the new missionaries should be able to spend 70 hours or more in the field service.

37. INSTRUCTOR: Someone who knows the language well and is qualified to teach should be selected by the Branch Committee to aid the new missionaries in language study. The one selected may be a missionary, a member of the Bethel family, a local pioneer or other qualified and available brother or sister. Where the instructor is a member of the Bethel family or in other full-time service, adjustments should be made in the person's work schedule or hour requirements. Where the instructor is a missionary or pioneer, the hours spent instructing should be listed separately on his or her monthly report and will be taken into consideration in connection with allowances.

38. OTHER RESPONSIBILITIES: The new missionaries will take care of their responsibilities in the home and will be excused from their study period whatever day they are assigned to cook or do their part in the cleaning and maintenance of the home. Some arrangement should be worked out to help fill in the student on the points covered in the study period he missed due to such home duties.

39. MARRIAGE: If two missionaries desire to marry, they may arrange to do so regardless of the length of time they have been in the missionary service. However, they will be required to write at least sixty days in advance to the Service Committee of the Governing Body asking to remain in the missionary service. A copy of the letter should be sent to the branch. If they live in two different homes, the Service Committee will decide where they should live after their marriage. On receiving the copy of their letter, the Branch Committee should write the Service Committee commenting on the qualifications of the two missionaries and the feasibility of adding a new member to a missionary home, should this be necessary, giving their recommendation as to the home. If a missionary desires to marry someone who is not in missionary service, then he or she will have to leave the missionary home and may ask for assignment in the special pioneer work in the country to which he or she has been assigned. The Counsel booklet should be returned to the Service Committee in such a case.

40. ASSISTING THE MISSIONARIES: We want to see missionaries make a success of their assignment. Therefore in addition to the circuit overseer's visit with the missionaries (see chapter 4, paragraph 65), an arrangement has been made for a representative of the branch office to visit each missionary home once a year, spending at least two days, so he can work with each missionary in the field. As a result of this visit we want the branches to send a Personal Qualifications Report in English on each missionary to the Service Committee so that we have an up-to-date report on their activity, their progress in the field and any problems they may be facing. This need be done just once a year unless something unusual is noted. You may keep a copy for your files if you so desire. Usually the branch will acknowledge such reports by a letter to the missionary if it would be helpful to the person. The branch representative should arrange in advance to speak to one or more congregations during his visit to each city.

41. Additionally, where practical, missionaries may be invited to meet with the zone overseer during his visit to the country where they are serving to enjoy an interchange of encouragement and to have the opportunity to speak to a representative of the Governing Body about their activity or any problems they may have. ~~Whether to invite Gilead graduates now in special pioneer or circuit or district work may be determined by the Branch Committee, but only in countries where missionaries are also serving as such.~~ (Letter to Branches 10/31/80)

42. VISITORS TO MISSIONARY HOMES: If visitors to a missionary home are to join occasionally with the missionary family in a meal, the home servant as well as the one whose cook day it will be should be informed in advance if at all possible. Consideration should be shown in making such arrangements. How to handle this and any limitations that should be put on the number or frequency of having guests or when they should be invited may be determined by the group in the home.

43. If relatives of missionaries or missionary friends are to be accommodated in a missionary home for a reasonable period of time and space permits without inconveniencing others, that may be arranged if it is agreeable to the others in the home. It seems practical to ask visitors who are not missionaries or representatives of the Society assigned to

visit the home, but who may be staying in the home for more than one day, to make a contribution for the food. This can be a round figure, approximately the average cost per meal as set out in the latest annual missionary home report. However we would not ask such visitors to pay a portion of the rent. We know many times visitors do things for the missionary families, providing special foods or other good things, and we appreciate what they do. However, it is reasonable that they contribute toward the expense of the regular meals if they stay more than one day.

44. OPENING AND CLOSING HOMES: If at any time the Branch Committee deems it advisable to close a home because some of the missionaries have left or because the field is being well cared for by local publishers, then such recommendation should be written to the Service Committee. Be alert to the needs of the field and aware of the expense of continuing to rent half-filled homes if there is no strong reason for doing so. At the same time if you feel there is a need for a new home or more missionaries in certain cities in your territory, you may write a separate letter to the Service Committee setting out your recommendations as mentioned in paragraph 14 of this chapter. This may be held until missionary help is available at some time in the future. In the meantime if the situation changes due to the assignment of local special pioneers, then inform the Service Committee of that.

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9. L E G A L P R O B L E M S

1. In view of Jesus' prophetic words, "You will be objects of hatred by all the nations on account of my name," we can expect to encounter legal problems in connection with the preaching of the good news. (Matt. 24:9) However, we also have a responsibility to direct our efforts "in the defending and legally establishing of the good news."--Phil. 1:7.

2. Consequently, when legal problems arise in your country you should keep the Governing Body fully informed. It is best to write a separate letter about such matters, sending a duplicate copy. Be sure to state the facts clearly. Let us know what the complaint or charges against the brothers may be and give us a copy of the law that they are charged to be in violation of, translated into English.

3. It may be advisable to consult a local lawyer, and if so, you can let us know what his opinion is and what he has recommended. If you think you should hire a lawyer to defend the case or to protect the Society's interests, then inquire from him what the costs involved will be, at least giving us an estimate of such expenses, together with your recommendation. If he says it is very doubtful that the case will be won, then we may prefer to let the matter take its course without paying legal fees that would be to no avail in certain countries.

4. Often it is noted that a threat against the work is preceded by newspaper propaganda against Jehovah's Witnesses or official statements or pronouncements by government officials of a derogatory nature. If you think a ban is impending, it may be appropriate to take steps to inform responsible officials of our true position or seek an interview with key officials who would be involved in deciding such a matter, so that they know both sides of the issue and not just the side of our opposers.

5. In informing the Governing Body of problems that arise, be sure to give the details in an accurate and factual way. Do not give hearsay or rumors. Explain what led up to the problem, what the brothers were doing, what the charges were, and any pertinent facts. It may be helpful if you state the normal court procedure and what relief may be possible if the matter is taken to court. Say who your lawyer is and what he says his defense will be. Be definite in your recommendation as to what you think should be done. How do you look at it from there and what would you suggest under the circumstances?

6. In some cases it may be possible to bring a civil action against certain officials such as an injunction case to stop them from interfering with the work if their actions have no basis in law. Do not assume that we know the situation in your country just because you have written in the past about similar matters. It is difficult to keep up with the legal changes that are taking place throughout the world. You should always ask for any court action to be delayed and try to get an adjournment to allow ample time for a complete report to be received at Brooklyn and for you to receive instructions from the Brooklyn headquarters. Ask for two months, if possible.

7. If a case is lost, give an immediate report in duplicate and explain appeal procedure and time limits. State the opinion of your lawyer on the advisability of making an appeal to a higher court and his reasons for the appeal as well as usual costs.

8. If you do not need legal advice from Brooklyn, then simply give the Governing Body a report of what is happening for its files.

9. If you think that actions taken against the work should be publicized, you can always make that recommendation and give us a write-up of what you would like to see printed, making sure that all of the facts therein are fully substantiated.

10. LAWSUITS; INJUNCTIONS: We do not usually file a lawsuit for an injunction, damages, or libel. If you recommend exceptions to this you must have prior approval from the Governing Body. Our policy is not to institute libel cases in court. Generally speaking, it is a waste of time and money and it only tends to advertise the false charges made against the work. Usually the one benefiting most in a libel suit is the lawyer because he gets his fee, win or lose.

11. PRINTED MATTER AGAINST THE SOCIETY: If some organization or individual puts out printed matter speaking evilly against Jehovah's Witnesses, even if it has libelous charges in it, as a general policy we do not retaliate or publish details about it in magazines, booklets or handbills to answer such charges. Our basic policy is to ignore these attacks and let them die rather than give them greater publicity. We prefer to concentrate on the positive activity of announcing the good news of Jehovah's Kingdom.

12. KEEP PROCLAIMING THE GOOD NEWS: It is the desire of Jehovah's Witnesses throughout the whole world to keep bearing witness about God's Kingdom. In some countries every effort will be made by opposers to stop the work, but we have a responsibility to continue preaching the good news from God's Word. When advisable we do it in a quiet manner. If our literature is outlawed, then we can talk about the truth using the Bible alone. If the Bible is outlawed, then we will have to speak from our own knowledge of the Scriptures. It is very important, therefore, that dedicated servants of Jehovah be thoroughly acquainted with the Word of God so that they can continue to preach no matter what the circumstances might be right up to the end of the system of things, if that be Jehovah's will.

13. PERSONAL DECISIONS: Often individuals in the congregations may ask the Society's opinion on matters that actually require personal decisions. They may ask what to do under certain circumstances involving neutrality, marriage, divorce, employment, etc. If the person does not know what to do from his own knowledge of the Bible, then it is wiser not to take the responsibility from him by telling him what to do. A person's conscience must be trained and we are not in a position to dictate to another person's conscience. Let the Bible do the talking and let each one prove to himself what he wants to do and what his faith is.--Gal. 6:4, 5.

14. POWER OF ATTORNEY: The Society does not furnish every branch coordinator with a power of attorney. This is only done where it is actually necessary. A power of attorney is a legal document authorizing an individual to act as a legal agent or representative of the Watch Tower Bible and Tract Society or associate corporation in a foreign country in legal matters, in business dealings, and in congregational or ecclesiastical matters. Powers of attorney are issued only in cases where they are required to conduct the Society's business or where it is necessary to register the Society or to obtain a legal recognition in a foreign country.

15. The law in some countries requires that anyone holding a power of attorney must register with the government immediately. If that is the case it should be done. We do not want to incur fines for not complying with the registration laws when a power of attorney is issued. So it is a good thing for branch coordinators to check on legal requirements as to handling a power of attorney.

16. Additionally there may be other laws in your country that must be complied with when a person does business for a corporation whether organized locally or in another country. If you are not sure that you are operating legally, you can consult a lawyer and find out what the requirements are. In many countries it is not necessary to register or to have a power of attorney unless the Society purchases property in the name of the Pennsylvania corporation. However, the branch coordinator should be alert at all times to comply with government regulations to avoid fines or penalties, and we should always comply with the local laws of the land relating to registration, taxes, financial reports required by the government and similar matters.

17. In times of emergency or war Branch Committee members should familiarize themselves with all decrees affecting every feature of the work and the operation of the Society. It is the responsibility of each Branch Committee to watch carefully so that the work will be protected and the brothers are given whatever direction is necessary. Be alert as to what is going on in your country and keep the Governing Body informed. You should know the laws of the territory that you have jurisdiction over, especially as they pertain to the evangelizing work of Jehovah's Witnesses and the business of the Society in your country.

18. REGISTRATION: In many countries registration is not required due to the religious and educational nature of our work. In other places there is an advantage to register the work with the government as it facilitates bringing in missionaries, arranging for assemblies, importing literature, obtaining tax benefits on property as a religious organization, etc. This is something that can be checked into locally to see what is required and also what the benefits or possible disadvantages might be. If you feel the work should be registered in your country and it has not been, then you may write the pertinent details and your recommendation to the Publishing Committee.

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10. L I T E R A T U R E O R D E R S---B R A N C H A N D
C O N G R E G A T I O N A L

1. Branch offices need literature in their own language in the form of Bibles, books, booklets, and so forth, to supply their pioneers, publishers and congregations for field activity. Please consult your Distribution Report (AB-9) each time you order literature to determine what your movement has been over a period of time for the items you wish to order. You should consider your present stock at the branch as well as in the congregations, your rate of movement, your storage facilities and what your campaigns will be.

2. It is sufficient if you keep a one-year stock of any literature you use in the major languages such as English, French, German, Spanish, etc., as we usually have literature in these languages in stock and can supply you quickly. However, if a language is primarily used in your own country, then it is good to order a two-year supply so we will not have to reprint for you so often. Also, if an item of which you use just a small quantity appears on the Publications to Be Printed sheet, it is good to order for two years even if you only need 10 or 15 copies so you will not have to reorder after just a few months. Remember when you see an item on a Publications to Be Printed sheet that it may not be printed again for quite some time.

3. Plan to use what you order even if it means adjusting your campaigns. It will help you to avoid overstocking if you try to have in stock about a one-year supply of campaign literature. When you get the annual letter setting out monthly literature offers, you may order what you want in the way of campaign items for the next six months or longer, particularly if you know about new releases and how they may affect your campaigns. This applies mainly to the countries using major languages which may be affected in distribution by changes in campaigns due to receiving new publications.

4. Branch Committees will send all orders for literature to the Publishing Committee for approval. Use the regular Branch Order form (AB-3) for this purpose and make it out in triplicate, sending two copies to the Publishing Committee. The branch keeps one. If the order cannot be filled in Brooklyn, it will be forwarded to another branch. When you know in advance that the United States branch can fill a portion, but another portion must come from a different branch, then send in two different Branch Orders. The office in Brooklyn retains the carbon copy of each Branch Order and forwards the original to the branch that is to fill the order. The small order form, AB-4, is used to transmit to other branches for filling orders for literature not available at Brooklyn, also requests for publications to be sent to an individual in another country. Some branches use them for sending very small orders to Brooklyn.

5. BRANCH HOLD ORDERS: If the Brooklyn office does not have literature that you have ordered in stock but they expect to print it in the near future, you will be notified of this by our indicating on the Document Transmittal Letter (F-222a) that your order will be held for future shipment,

or by issuing a Branch Hold Order (AB-5). If a Branch Hold Order is made out, it will list the items to be shipped later, and a carbon copy of the Branch Hold Order will be sent to your branch with the invoice for the balance of the shipment. As long as literature is listed on a Branch Hold Order or you are notified on the Document Transmittal Letter that the rest of the order will be filled later, there is no need to reorder. When a branch receives a shipment, the original order should be checked against the invoice to see if it has been completely filled. Next, fill in the stub of the form F-222a indicating whether or not the shipment was received in good condition and itemize what duties and other expenses were paid. Return this form to the Brooklyn office. Any items not listed on the invoice or cancelled will be shipped at a later date. Items out of stock for a long time are announced in Our Kingdom Service when reprinted. The shipping department at Brooklyn sends an annual summary sheet to each branch listing any unfilled branch orders. From this the branches can also determine anything that has been cancelled due to its being out of stock.

6. INFORMATION ON PRINTING: Every month or so the Brooklyn branch sends out a Publications to Be Printed form, giving information to branches on what the United States and other branches expect to print. When your branch receives this form, you should decide what you need, if anything, and make out a Branch Order (AB-3) immediately and send it in with the properly filled-in form. If you have a Branch Hold Order at the printing branch, please note this on the Publications to Be Printed form, showing the number of the Branch Hold Order and the quantity of the publication. Let us know how many more you want of that reprint. Make clear the total quantity desired of the item. The order will be held until the material is printed. But do not order if you have a sufficient stock of the items listed for your needs.

7. Occasionally branches will repeat an order for certain items on subsequent AB-3 literature order blanks before the first order has been filled, and it is difficult to determine whether this is a duplication or a new order for additional literature. Always indicate if you put in a second order that it is an additional order. Then we know we should fill both.

8. It should be possible to determine by checking back on inventory files, Distribution Reports and movement of literature as to the needs of the branch. It should not be necessary to send in two orders within a few months' time for the same literature. Check previous records on literature movement before ordering. Based on previous campaigns you can judge how much you will need for new special campaigns.

9. The Society does not usually send literature to branches on consignment unless it is to fill up a minimum freight shipment. It notifies branches in advance of what will be printed so that orders can be sent in. This is safer than sending on consignment. If anything is sent on consignment, we will notify you in advance if time permits.

10. Never use symbols when ordering literature, but write out in full the name of the publication and the language.

11. Some branches need to obtain a license for the importation of literature. Where possible obtain a license that will allow you to remit to the Society for the cost of the publications. However, if you are not able to get such a license, then get a permit to import the literature and it will be sent as a free gift wherever necessary.

12. SHIPPING INSTRUCTIONS: Be sure to write on every Branch Order (AB-3) your shipping instructions. Do not depend on the shipping desk to remember details about your country. You are interested in getting your publications, so you should be anxious to write out the instructions each time you order so that your shipment will be sure to reach you. Always advise the shipping department of any change in import regulations and send a copy for the Publishing Committee. It is always good to keep up with shipping information. Therefore, make inquiry from time to time as to changes governing importations into your country.

13. OVERSTOCKING LITERATURE: Stock inventories are a great aid to avoid overordering. We have found that overstocking of literature usually occurs when inventories and Distribution Reports (AB-9) are not checked before ordering. Keep in mind that you should not have more than a one- or two-year supply of literature on hand. It is good if most publications you have in stock can be moved within two years' time or sooner. We fully appreciate that sometimes some stock moves more rapidly than other stock, but if you are not sure of the movement of stock you can always order less. When a new supply is received, be sure that the old stock of the item is used up first.

14. In considering requirements for literature we do not take into consideration the population, but rather how many people can read the publications and how many of similar publications, books or booklets, have been placed previously in that territory. Never order literature on the basis of one copy for every person speaking the language, because oftentimes only one copy will be placed for two or three families. You also have to consider how many publishers you have who speak the language and who will share in its distribution.

15. The Society does not want branches to stock expensive non-Society publications like Bibles, concordances, Bible dictionaries, and so forth, nor do they need to order everything that the Society has on its Brooklyn inventory, so that the branch has one of each kind in stock. If a person orders an expensive item through your branch, you can then order it from Brooklyn. It can be mailed to you or sent in the next freight shipment. Branches that are overstocked are actually tying up funds that could be used for advancing Kingdom interests.

16. DISTRIBUTION REPORT: The Branch Committee should consult the Distribution Report (AB-9) every time an order is made out. This report will show the movement of all the different books and booklets for the past three years, year by year. Here you can see the trend of movement and see how some books are going out slowly, while others may be faster moving. Whether you have a campaign to use a particular item will affect its movement.

17. CONGREGATIONAL LITERATURE ORDERS: The branch is responsible for proper handling of orders from the congregations. The Society has published what it calls a Watchtower Cost List (S-15). This sets out detailed instructions as to how a congregation should order. It would be good for each branch office that has many congregations to publish a letter dealing with shipping literature and magazines. This can be sent to all congregations.

18. The circuit overseer should see to it that congregations are not overstocked; if they are he reports it. The branch office should see to it that accounts do not run too high, considering the size of the congregation. Caution should be taken by watching the quantity ordered of publications that will not be placed in the field during campaigns. In that way stock can be controlled in congregations. It would be good to have several months' supply of literature on hand for the use of congregation publishers. In some tropical climates where insects or mold may be a problem, branches may consider a smaller supply advisable.

19. CAMPAIGN LITERATURE: Congregations may get a stock of campaign literature with the understanding that the congregation pays for it when it is placed with publishers. All campaign literature sent is charged to the account by means of an invoice. When a remittance for campaign items accompanies the order, it is credited to the account.

20. CONTROLLED STOCK ITEMS: Aid books, concordances, bound volumes, Yearbooks, etc., as well as most items not produced by the Society are controlled stock items. Controlled stock items should be ordered by the congregation only when there is a specific request on hand. Cash need not be sent with an order for these items. When the publisher picks up controlled stock items ordered, the congregation should remit payment with the next end-of-the-month remittance. The only exception to this is that congregations will be allowed to stock at the Society's expense one each of the following: Aid to Bible Understanding and large print New World Translation. When either of these two books stocked at the Society's expense are moved through the literature department, payment should be sent to the Society with the next remittance. If congregations desire to keep on hand other controlled stock items at the congregations' expense, then after receipt of the items, payment must be made with the next remittance. Branch Committees in other countries can decide whether or not they feel it advisable to permit congregations to stock the items mentioned and to follow this arrangement for later payment for controlled stock items and subscriptions.

21. When the order blank (S-14) is received, it is checked by the bookkeeper to see if the account is in good standing and the order is within reason for that congregation. It is now ready for invoicing, but before you write the invoice the order is checked against the progressive inventory to see if certain items are in stock. In order to keep a progressive inventory the quantity of each publication to be sent is posted on an inventory card or record sheet bearing the name and language of each publication. The invoice is now made in duplicate on the typewriter. The name of the congregation, the name and address of the brother to whom the

order will be shipped and the date are shown at the top of the short invoice form (S-74) or the long invoice form (S-75), depending on the number of items to be listed. The symbols are used for the publications, the price per unit is shown and the charge for different items listed. These totals of the different items including any controlled stock items listed are then added and shown as a grand total at the bottom of the invoice. The invoice is now proofread against the S-14 as approved by the bookkeeper, to make sure that all publications and the quantities shown on the invoice, correspond with those on the order blank. Two shipping labels are made for each carton in the order. These labels will bear the same addressee and address as shown on the invoice. When the labels are made, an envelope is also made (or use window envelopes) for later use in mailing the duplicate copy of the invoice (if it cannot be sent in the carton) and shipping papers, if any, to the congregation. The invoice (original and duplicate), shipping labels and envelope are now clipped together and turned over to the shipping department.

22. PACKING LITERATURE: When literature is mailed or packages are sent by fast carrier or by freight, it should be packed well so that it will arrive at its destination undamaged. We should always try to give good service to congregations and pioneers; and when they order literature, we must assume that they are in need of it and so we should dispatch it within a week from the time the mail was received in the office, if at all possible. Of course, at the beginning of the month the branch office is very busy with orders and mail and it may take a little time to catch up. But certainly within one or two weeks everything ordered should be moving out. In most branches weekly attention can be given to shipping orders. Things not in stock should not have been put on invoices if the progressive inventory is correct and up to date. If the invoice clerk mistakenly lists an item not in stock, then the original and carbon copy of the invoice are corrected by the shipping clerk before mailing the duplicate copy to the congregation and returning the original to the bookkeeper for charging. If the shipping department or the invoicing clerk knows for sure that the item out of stock will be in stock within four weeks' time, the item on the invoice can be marked "Later," and a label is then made out for that item. The label will be held in the shipping department until the item is received. If an item will be out of stock for more than four weeks, do not put it on invoices but mention in your Our Kingdom Service that the item is out of stock, and later, when it is in stock, announce it in Our Kingdom Service. In that way the congregations will be kept informed and can reorder.

order will be shipped and the date are shown at the top of the short invoice form (2-74) or the long invoice form (2-75), depending on the number of items to be listed. The symbols are used for the publications; the price per unit is shown and the charge for different items listed. These totals of the different items including any controlled stock items listed are then added and shown as a grand total at the bottom of the invoice. The invoice is now proofread against the 2-14 as approved by the bookkeeper, to make sure that all publications and the quantities shown on the invoice correspond with those on the order blank. Two shipping labels are made for each carton in the order. These labels will bear the same address and address as shown on the invoice. When the labels are made, an envelope is also made (or use window envelopes) for later use in mailing the duplicate copy of the invoice (if it cannot be sent in the carton) and shipping papers, if any, to the congregation. The invoice (original and duplicate), shipping labels and envelope are now clipped together and turned over to the shipping department.

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11. L I T E R A T U R E P R I C E S

1. Literature prices are established by the Publishing Committee for each country on recommendations received from the Branch Committee. These recommendations usually follow the prices set for the United States. However, there are exceptions when local printing costs are quite high or import duties run the costs up, or inflation affects the true value. The approved prices are shown on the branch price list (AB-8).

2. The Branch Committee should closely watch the fluctuation of local currency as compared with the dollar. If the prices of staple goods are rising rapidly in your currency, very likely a recommendation should be made for a change in the price of literature. If you feel that the allowance for special pioneers needs to be increased, then very likely you will also be recommending an increase in the literature prices at the same time if the cost of everything else is going up.

3. The Society desires to keep the literature priced so that the poorer people will have no difficulty in obtaining it. We also want to provide literature at a rate that will give the brothers and sisters in full-time service some income to help them to meet their expenses and remain in the field. Consequently, price adjustments can be recommended according to what is realistic for your country.

4. The Society does not want to give the literature away. It costs money to print it and the Society should certainly get most of its costs back as well as helping the pioneers. Therefore, reasonable contributions should be requested of the public. At no time should you distribute literature or magazines printed at the branches at a loss unless you have permission to do so from the Publishing Committee. There should be some income from what is placed to help in meeting our expenses and to keep the printing plants operating.

5. In making recommendations for literature prices consideration must be given to the various denominations of currency and coins used in your country so that the contribution asked will be convenient in making change, both for the public and also for the publishers. We prefer to have the price in your currency a little higher rather than a little lower than the dollar equivalent, if necessary, because of making change.

6. The branch should be alert to local conditions and costs and the fluctuation of currency. It is good to check with circuit and district overseers or missionaries as to their views on the prices for literature before making recommendations. But do not postpone making a recommendation if prices are going up rapidly or if your currency is devalued or if inflation is high.

7. NON-SOCIETY ITEMS: Sometimes branches buy Bibles or concordances for local use because the Society does not publish Bibles and concordances in all languages. How is the branch to establish the price? If the business firm from which we buy the items gives us a discount, then usually we will place this item at the local retail price as used in the stores. However,

if the discount is so small that it would result in a loss to the Society to place the item at the local retail price, the branch should contact the Publishing Committee to determine how to handle such an item. Some publications have a price printed right on the outside cover or on the inside. There are advantages in using the local retail price.

8. We would like to have a pioneer rate on these non-Society items if we possibly can, and in this way help the pioneers to meet their expenses as they carry on their service.

9. If a non-Society item is shipped to another branch then the shipping branch will charge the cost plus ten cents for handling and shipping. If you have a question about the discount received on such items or the appropriate retail price, it is suggested you check with the branch supplying the item to you for additional information.

10. Keep in mind that in establishing prices on merchandise purchased locally or sent to you by another branch your selling or retail price to the congregations or pioneers should always cover the Society's costs plus all postage and expense for handling. If you cannot do this, then it may not be worthwhile to handle such items. You can let everyone get his own supplies directly from the local bookstore, if necessary, if our price would be too high. If persons cannot purchase from the bookstore directly, then they should be willing to pay the extra cost to the Society for getting the supplies to them. The Society will not handle such items at a loss unless due to some unusual circumstances the Publishing Committee gives special permission.

11. BRANCH COST LIST: Each branch should furnish its congregations with a cost list of all publications in stock from time to time. This can be printed or mimeographed on one sheet of paper, depending upon the number of items you have in stock. The Society prints a Watchtower Cost List (S-15) for all of its publications in all languages, showing the prices to pioneers, congregations, and the public. However, all you need to show on your cost list are items that you actually handle in the languages you use.

12. DISCOUNTS: If business firms or bookstores want any of the publications that the Society prints, they can have them at a 10% discount from the public rate.

13. PRICE CHANGES: When there is an increase in literature prices, the congregations should be charged for the increased value of the literature they have in stock according to the new rate for congregations. This may be done by asking the congregations to make an inventory of items on which the price is being increased. When this is returned to the branch, the appropriate charge may be made to the congregation account.

12. L I T E R A T U R E H A N D L I N G A N D S H I P P I N G

1. Every branch does shipping of literature to congregations and pioneers. In many instances, where the branch is small, the branch coordinator is the shipping clerk, or there may be one assigned to look after the shipping department. The shipping clerk should be very much interested in his brothers all over the territory. He should be careful to send out good publications. If he knows a book is bad or broken he should also know that a pioneer or publisher receiving that book will be unhappy. He should put it aside as damaged literature.

2. COST OF SHIPPING: The Society has a booklet called Watchtower Cost List (S-15) and in the front pages of this booklet there is much information about shipping publications, magazines and other literature. It should be read carefully by every shipping clerk. If he does not understand English, then the Branch Committee should inform him of this information.

3. Most countries have different means of transportation: railroad, trucks, boats, mail and sometimes there is express or other service that gives special attention to speed and small parcels. The shipping clerk should acquaint himself with the cost of all these different methods of transportation and know where the line is drawn between shipping a package one way or the other as to cost. Usually every country has a book on rates and shipping costs. The shipping clerk should have one, for the Society can realize good savings if he is alert to check on reduced or special rates. We want to ship books by the most economical way. Sometimes time is important, but congregations and pioneers should know how long it takes to get literature from the branch office to their address and should give the branch ample time to ship the cheapest way. Maybe the cheapest way is only when one or two hundred pounds of literature is shipped to one address. But if the congregation or pioneer would never use 200 pounds of literature in a long time, then it would be very impractical to ship that quantity of literature to certain locations. If we do not need that quantity of literature at that place, we make the right-size shipment even though the smaller quantity may cost us more.

4. The shipping clerk works from a label or invoice. These labels and invoices should be made out clearly with shipping addresses, showing quantity and symbols of items ordered. These are made on a typewriter, or, in large branches, on billing machines dated the day they are written. When an invoice or label order is filled and shipped, it should be dated again. Postage is noted on our file copy. The one filling the order must check off each item and initial it. In case of error we can always go back to the right individual. Usually the shipping clerk looks after putting the postage on packages, making out bills of lading and figuring shipping rates.

5. When goods are delivered to freight stations or carriers, we should get signed receipts if this is the normal practice of the shipping concerns of the country. Small branches do not have to make deliveries of small orders every day, but at least twice a week invoices should be filled and deliveries made to the carriers. In large branches, where there are a number of people working in the shipping department, deliveries should be made daily.

6. EXPORTING: When a printing branch ships publications out of its country, then the shipping clerk should be thoroughly familiar with all export regulations, and he should be sure that he makes out the proper papers, bills of lading, commercial invoices, export declaration and, if required, consular and pro-forma invoices and export licenses. The branch coordinator should familiarize himself with the proper and required way of packing things before shipment. Cartons sent by mail are subject to very rough handling and require all carton lids to be fully taped and cord tied or closed with strong reinforced tape. Books manufactured by outside firms should be checked before being shipped so no defective, unusable books are sent. The mixing of different commodities in the same carton or case may sometimes result in a higher freight or mail rate, besides possible inconvenience and extra expense clearing customs and unnecessary delay of delivery. The important thing when a shipment has been made is to make sure that all the necessary documents or papers are immediately airtailed to the consignee or addressee, so he will be informed of the shipment and have ample time to clear the goods through customs.

7. Sometimes mail shipments need special handling at the post office, and special papers may have to be attached to the packages.

8. Receiving branches can help shipping branches by informing them whenever new regulations or controls are enforced. Customs and import laws may be changed from time to time.

9. IMPORTING: The branch coordinator receives supplies from other branches and he should be thoroughly acquainted with all important matters regarding ocean freight companies, import licenses and deliveries. Anything that the shipping branch should know should always be put on every order.

10. When a freight shipment is on the way and expected, the importing branch should have the proper shipping documents so Custom House entry can be made as soon as the shipment arrives. Delayed entry may result in a fine or an additional expense. This in many cases also applies to shipments of mail. On dutiable or taxable goods the rates should be checked against the tariffs. Each branch coordinator should be very alert to check on these shipping requirements so as to avoid extra expense or delay in receiving shipments.

11. INVENTORY AND STOCK: The shipping clerk can help the branch coordinator considerably in placing orders. Handling the stock continually gives him a fair idea of its movement. The shipping clerk or, in larger branches, the invoicing clerk should keep the inventory of stock, this by a progressive inventory month by month. ~~At least twice a year he should take~~ Once a year an actual count of all stock, including forms he handles. This actual count would be taken ~~at the end of February and~~ at the end of August so that the inventories that are sent to the Publishing Committee are accurate. The actual count inventory should be compared with the progressive inventory to see how they correspond. If the progressive inventory and the count do not correspond on some particular item, then that item should be recounted very carefully so that the inventory will be correct. If there is still a discrepancy after the second count, you will have to make an entry showing

the difference as received or shipped out on your monthly inventory (AB-2).

12. In order to make it easier in taking the actual count inventory, many slow-moving books and booklets can be wrapped up in packages, five books to the package, or fifty booklets to the package. Then each of these packages should be labeled accurately as to the item and the quantity each contains, and at the next actual count inventory, if the sealed package has not been broken, it will simplify the taking of such inventory by just adding up the labeled packages. Packaged literature will also aid in keeping slow-moving stock in better condition, and prevent it from being soiled or discolored by the light.

13. In addition to keeping an inventory of the literature on hand, inventories of miscellaneous shipping supplies, such as cartons, tape, wrapping paper, envelopes, twine, and so forth, should also be watched very carefully and periodically checked so these items will not run out of stock, as this may cause a delay in filling orders and thereby inconvenience the brothers in the field.

14. RECEIVING CLERK: Usually the shipping department handles the receiving of incoming supplies, because the shipping department is convenient for exit of material and hence should be convenient for the entrance of supplies. Therefore the shipping department in printing plants is also the receiving department.

15. When packages are received at a branch, it is important that a proper receipt is made out for the items, using Receipt form F-226 a,b,c. This form should be made out in triplicate. The original copy goes to the department that ordered the goods; the duplicate copy goes to the office clerk that checks and vouchers all bills; the triplicate copy remains in the receiving department. The department that ordered and now has received the goods fills out the lower part of the original receipt, giving an itemized listing of the goods received, that is, yards, pounds, color, gallons, and so forth, and then sends the original receipt together with a sample of the goods received if practical, to the office clerk who will check all bills for payments. This is done no later than forty-eight hours after the goods arrive. This assures the voucher clerk and the branch coordinator as to what was actually received, and this is checked against and attached to the bill so that, when approved, payment can be made.

16. The receiving clerk, before signing for a shipment, first makes certain by counting the packages that the right number is being delivered, that the address on the packages and delivery papers is the same. Also, should there be a shortage or damage, EXCEPTION should be written on the carrier's receipt above the receiving clerk's signature and also shown on the Society's Receipt form F-226. In rare cases the goods may not be accepted at all.

17. Small branches with one or two workers may use a plain slip of paper to note goods received or show it by writing the information on the shipping or delivery papers rather than the regular Receipt form (F-226 a,b,c).

18. Where damage to a shipment or a shortage is noted on receipt, we pay the complete freight charge and then file a claim for damage or shortage. But before making payment for the goods we prefer to deduct from the bill for any damage or shortage. However, this can be worked out with the company involved, as they may give a discount for slight damage or request full payment and then replace the damaged or broken items, etc.

19. CLAIMS ON SHIPMENT LOSS OR DAMAGE: Upon taking possession of a shipment with discrepancies, note such on the delivery receipt as "six cartons missing," "eight cartons torn or wet," etc. Ascertain the numbers on such missing or damaged cartons and their values. If the carrier will not deliver unless a clean receipt is given, accept shipment and file a written protest with the carrier describing the condition of the shipment as received and holding the carrier liable for any loss or damage. On the basis of these exceptions a claim can be filed in writing against all carriers and other parties in whose custody the loss or damage may have occurred. This should be done first. Copies of such claim letters should be kept for future use if a claim should be filed with the insurance company. If the loss is believed covered by the insurance policy, notify the nearest agent listed on the reverse side of each insurance certificate and file claim. A copy of the claim letter to the carrier, and their answer, must be included with other documents when a claim is filed with the insurance company or its agents.

20. In the event of considerable loss or damage to a shipment, arrange for a survey of damage with the company's nearest agent. A survey should not be requested unless the loss amounts to at least three times the cost of the survey. Preserve the contents of the shipment in the condition in which they were received until the survey is completed. The survey fee can be included in the claim against the carrier.

21. To facilitate presentation of the claim, collect the following essential documents: survey report, if survey was taken; copy of your written claim against the carrier and carrier's reply; ocean bill of lading; shipper's invoice; original and/or duplicate of policy of insurance endorsed by payee. Forward the complete set of documents to the insurance company's settling agent. The Society's insurance policy does not cover all risks such as theft, pilferage, or damage under 3% of C.I.F. value, but does cover non-delivery of an entire package. If a loss is small and insignificant, it may be best to absorb the loss or try to recover it without filing a claim.

22. SUGGESTIONS FOR LITERATURE BIN AND WORKTABLE: The three layout drawings of a typical arrangement for a branch shipping department may be of value to branches in working out a practical arrangement according to available space and volume of work. The basic working unit consists of a large working table and a literature bin, as shown on drawing No. 1. The usual height for a standard all-around working table is 33". If the table is to be used primarily for full large cartons, then it would be an advantage to have the table a little lower. If it is going to be used for light work and smaller cartons, then it may be an advantage to have it a little higher.

23. The material for the table top can be made of Masonite, a good working surface of linoleum, asphalt tile, sheet metal or a well varnished wood surface. The top of the table should be kept well waxed to save wear and make moving of cartons easier.

24. The literature bin does not necessarily have to be the overall dimensions as shown, as long as the basic dimensions of each compartment within the literature bin are maintained so as to fit well with the literature storage. These basic measurements are determined by the size of the books and booklets. Our standard 43"-long compartments are well suited to take 6 rows of pocket-size books or booklets. The bin has a working ledge that is 33" high, or the same height as the working table. Then for convenience and accessibility the first compartment above the working ledge is 19" high. This is found to be an advantage, as it is your main compartment for the current books and booklets. Below the working ledge flat cartons or packing material could be stored.

25. Drawing No. 2 shows practical carton storage bins; one is suggested for a single-carton rack wherein cartons are stored one high and one deep on each shelf and the other is a two-carton rack, where cartons are stored two high and two deep on each shelf. These are accessible from all sides, or as arranged back to back or against the wall.

26. Drawing No. 3 shows a typical floor plan with the working table and the literature bin near or facing the windows for the best light arrangements, but not with sunlight shining on the literature. When the open literature bin is not being used for a period of time, then the literature should be protected from the sunlight and dust by use of a draw curtain or cardboards or whatever is convenient. The back part of the literature bin is equipped with single-carton shelves. Here you may store less-used stock and other-language stock. It should be kept in single cartons on the shelves in order to keep it clean, and each carton should be properly labeled showing the contents. If additional space is required for less-used literature, then portions of the carton racks may be used. This is particularly true in regard to the two-carton racks where there are three or four cartons of each item. If the quantity of each item gets larger so as to involve several cartons, then an area of floor space should be allotted for the storage of these cartons as shown in this drawing. One arrangement shows four cartons per block, the other arrangement 11 cartons per block.

27. Forms that move steadily can be placed in one of the compartments above the working ledge of the literature bin next to the working table. (See drawings Nos. 1 and 3.)

28. LITERATURE STORAGE: Be sure that cartons of literature are stacked properly. Book and booklet cartons should never be stacked on their side. If cartons bulge because moisture swells the publications, these cartons can be set aside and used first. The flat cartons should be stacked first. If necessary, bulging cartons can be opened before stacking, some of the literature taken out and the carton renumbered as to quantity. This will avoid damaging the literature by stacking cartons sideways.

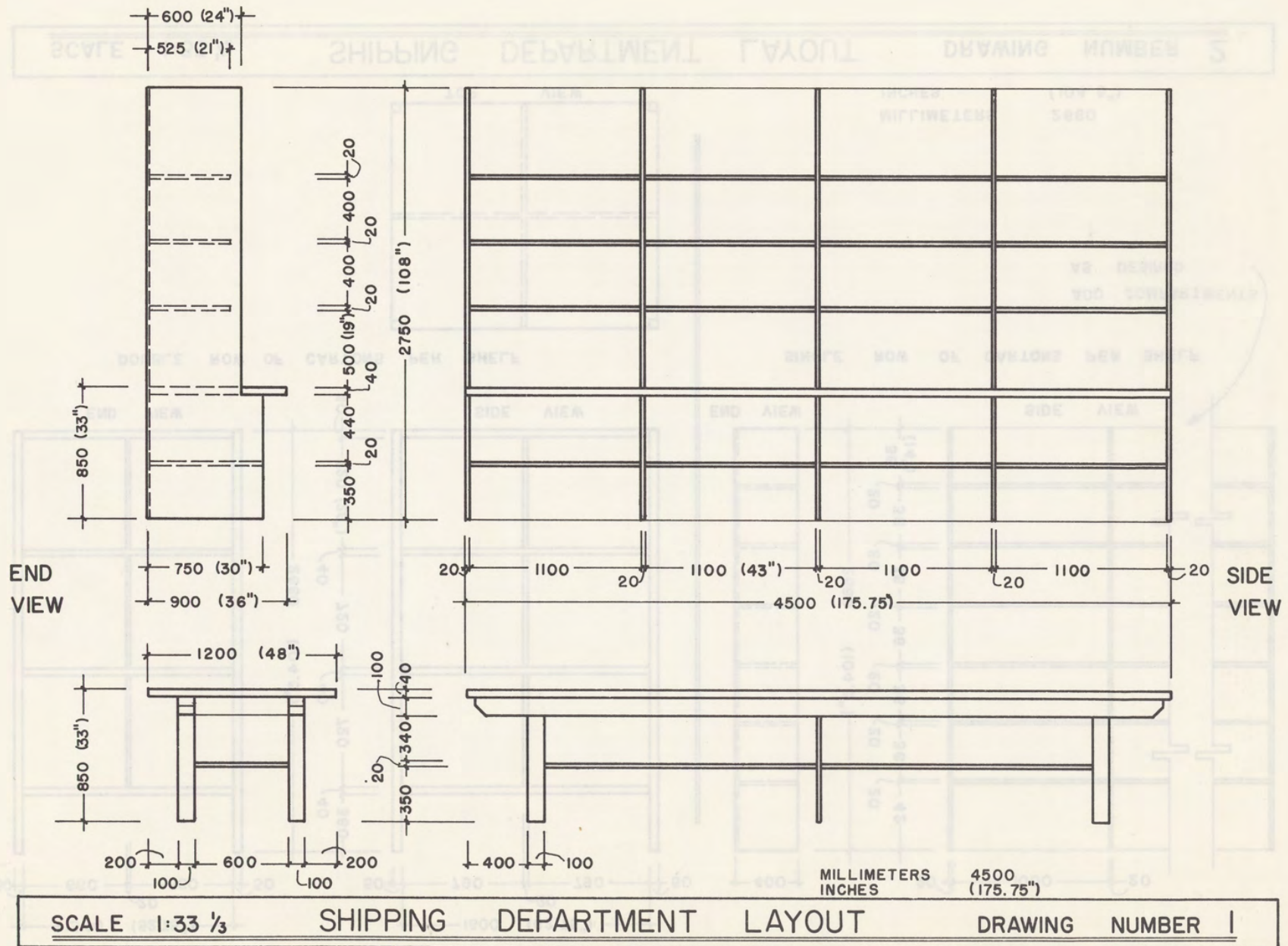
29. Bright sunlight will fade most colors and turn paper brown. Always see to it that all the literature is properly protected so that it will not become damaged by being submitted to constant sunlight or excessive moisture or heat. If the storage of literature is in a location where there may be insects that will damage the literature, then precautions should be taken by placing insect poison around the cartons in an endeavor to keep the insects or roaches from damaging the literature. Always let air circulate around stacks of cartons if stored in places that get damp at certain times of the year. Keep them off the floor about two or three inches.

25. Drawing No. 2 shows practical carton storage bins; one is suggested for a single-carton rack wherein cartons are stored one high and one deep on each shelf and the other is a two-carton rack, where cartons are stored two high and two deep on each shelf. These are accessible from all sides, or as arranged back to back or against the wall.

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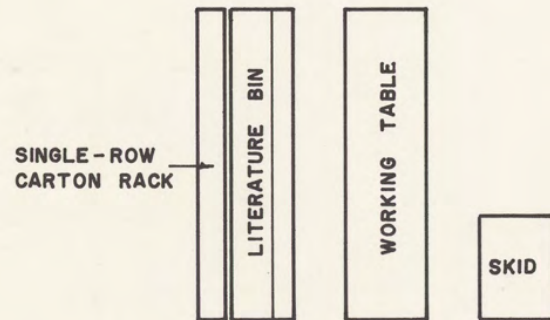
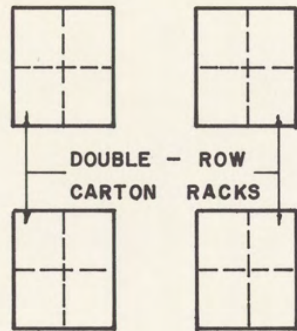
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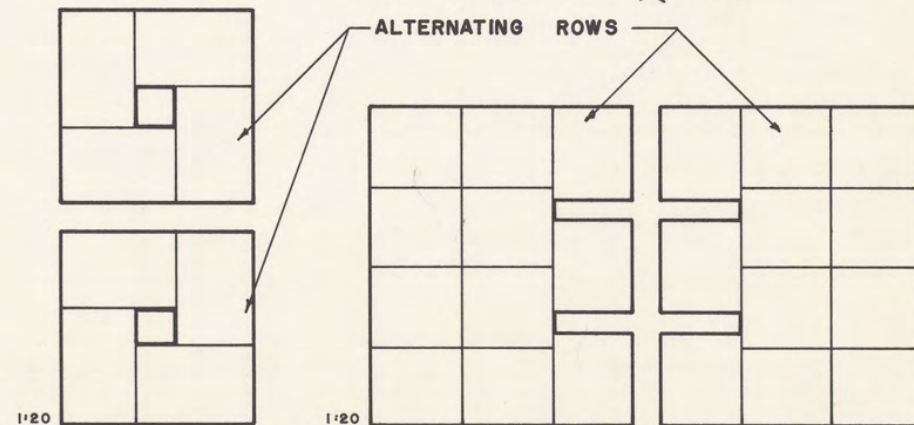
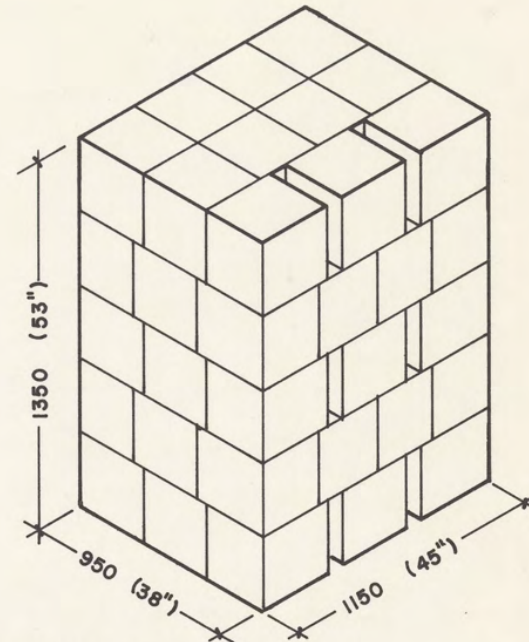
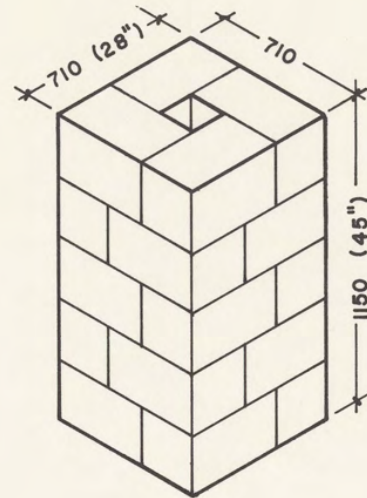


DRAWING NUMBER 2

12-9



FLOOR PLAN LAYOUT
FOR WORKING SPACE



20 CARTONS = 20.5 cu. ft. or .58m³

55 CARTONS = 52.5 cu. ft. or 1.47m³

MILLIMETERS 950
INCHES (38")

SCALE 1:20
1:100

SHIPPING DEPARTMENT LAYOUT

DRAWING NUMBER 3



13. M A G A Z I N E S

1. IMPORTANCE OF MAGAZINE DISTRIBUTION: Jehovah has blessed the distribution of magazines, and every Branch Committee should see the importance of placing The Watchtower and Awake! magazines with the people. The Branch Committee should stimulate the circuit and district overseers in this matter and they should show the congregational publishers and overseers the value of distributing magazines. Our Kingdom Service urges the distribution of magazines primarily from house to house but also on the streets, from store to store, on return visits and in the Bible study activity.

2. However, the same methods of distribution are not used in every country. Each Branch Committee must decide what methods are best to use in its country, not to make the preaching work overly conspicuous where this would do harm to it. The methods you use depend much on the laws of your land. What is said in the United States' edition of Our Kingdom Service does not always apply in other branches. Discretion must be used. Keep the work open and these most important journals circulating in your land.

3. The information in The Watchtower has a place in all countries of the world. The Watchtower is the one publication used to bring Jehovah's people the meat in due season and this should be gotten to God's people under all circumstances. We desire to have The Watchtower available in as many languages as possible, and it should always be our leading magazine. Awake! is also an excellent help in stimulating interest in the truth. It is another means to spread the good news; therefore, it will be stressed in our magazine work.

4. RENDERING GOOD SERVICE: Magazines are dated material. This makes people conscious of receiving the issues on time. People who subscribe to the magazines expect good service. When a person submits a subscription he does not know that we have actually received his order until he receives the first magazine in the mail. Congregations are encouraged to send their subscriptions to the branch office weekly. When subscriptions are received, endeavor to process them promptly, sending out the first copy within a few days and at most within ten days. Send subscriptions on forms M-2 and M-102 to other printing branches by airmail with weekly branch mail during campaigns and at least every two weeks during other months. We prefer weekly service; in fact during peak periods in large branches they may be sent more often than once a week. On Distributors' Orders (M-202), process order changes weekly. Process special orders promptly, especially when current issues are involved. Always be alert to ways that service can be improved and maintained. If it is necessary to bring in extra personnel during rush periods, do so. Be sure subscriptions are processed promptly. Good service must be balanced with keeping postage costs reasonable.

5. The Society is desirous of building up the subscription list wherever practical so as to have magazines going into peoples' homes regularly. It is like making 24 calls on a person each year. Of course, when subscriptions are obtained, the magazines should not be the only contact people have with Jehovah's Witnesses. Publishers should be calling regularly helping the person to understand the contents of The Watchtower. It is important to

follow up on all magazine subscriptions in all languages.

6. PROCESSING SUBSCRIPTIONS AT A NON-PRINTING BRANCH: After subscriptions are received from the congregations these are checked by the correspondence clerk to verify the value of the subscriptions. Next the magazine clerk will arrange them alphabetically by language, by state or province, city and finally by name of subscriber; or numerically by postal code and alphabetically by name of subscriber. Each subscription should be checked for legibility and accuracy. Slips that are illegible or incomplete should be returned to the congregation to obtain the missing information. If your country has a postal code, verify that the entry is correct. Obtain a postal directory for this purpose.

7. DETERMINING THE EXPIRATION DATE: The expiration date is determined by the first copy sent to the subscriber. For new subscriptions in your branch jurisdiction use The Watchtower and Awake! mailing list to determine the correct expiration date. This list shows the number of days ahead of the magazine issue date that the mailing is done for each language edition. Allow time for subscriptions to be received at the printing branch plus five days for processing at the printing branch. You will then determine which issue the printing branch will be mailing at the time they receive your subscriptions. If it is advisable to send the first few copies to subscribers from your branch, then start with the most recent copy on hand. The printing branch will continue to mail copies starting with the current issue they are mailing at the time they receive your subscriptions. If there will be no undue delays in delivery by having the printing branch mail out the first copy, that will save extra work. For subscriptions not in your branch jurisdiction it is not necessary to determine the expiration date. The printing branch will do this and will notify any other branch involved.

8. The information from the original subscription slips is typed in duplicate on interbranch subscription forms M-2 and M-102. Be sure to proof-read the typed copies against the original for accuracy. Type the name of the city in all capital letters. Confine addresses to five lines and 23 spaces per line since most branches use Speedaumat metal stencils with this address capacity. Type the language in the upper right corner. The congregation number may be placed wherever the local branch determines is best. It should not be in such a position so as to obscure the meaning of the address and should be consistently located on all slips. The branch sending the subscription and also the printing branches should be shown on these forms. The calendar date that the subscriptions are typed should be shown. If a branch has only one or two slips for a particular printing branch they can be sent by way of the United States branch. Packages or envelopes that contain only interbranch subscription forms M-2 or M-102 and Distributors' Orders for the United States branch may be mailed to Watchtower, Wallkill, New York, 12589, U.S.A.

Jose Gomez		SPANISH	
Avenida M Num 100			
Col Linda Vista			
TIJUANA		C2	
B C Mexico			
The WATCHTOWER subscription		<input checked="" type="checkbox"/> NEW <input type="checkbox"/> RENEWAL	1 YEAR <input type="checkbox"/> 6 MONTHS <input checked="" type="checkbox"/>
To	United States	Branch	
Begin with		Expiration date	5/77
Issues sent from here:		Date	10/8/76
Sent in by	Mexico Branch		
M-2	3/56	Printed in U. S. A.	

New Subscription--First Issue Sent from Printing Branch

Enrique Gomez		SPANISH	
Cnel Bogado 11			
ASUNCION		C1	
Paraguay MP			
The WATCHTOWER subscription		<input checked="" type="checkbox"/> NEW <input type="checkbox"/> RENEWAL	1 YEAR <input checked="" type="checkbox"/> 6 MONTHS <input type="checkbox"/>
To	United States	Branch	
Begin with	11/15	Expiration date	9/77
Issues sent from here:	10/1-11/1	Date	10/8/76
Sent in by	Paraguay Branch		
M-2	3/56	Printed in U. S. A.	

New Subscription--First Issues Sent from local Branch

9. RENEWAL SUBSCRIPTIONS TO PRINTING BRANCH: These are arranged in order as outlined before. Check the typewritten slip file to determine the new expiration date. Type information on interbranch subscription form M-2 or M-102. If a slip marked as a renewal cannot be located in the typewritten file, it is considered a new subscription. Subscriptions expired

for more than one month are considered as new subscriptions. It may be necessary to send some copies from the local branch to enable the printing branch to begin mailing with the current issue.

Jose Gomez		SPANISH	
Avenida M Num 100			
Col Linda Vista			
TIJUANA	C2	Formerly:	
B C Mexico		Lista De Correos	
		SAN JOSE DEL CABO	
		B C Mexico	
The WATCHTOWER subscription		<input type="checkbox"/> NEW	1 YEAR <input checked="" type="checkbox"/>
To United States		<input checked="" type="checkbox"/> RENEWAL	6 MONTHS <input type="checkbox"/>
Begin with		Branch	
Issues sent from here:		Expiration date	9/77
		Date	10/8/76
Sent in by Mexico Branch			
M-2 3/56		Printed in U. S. A.	

Renewal Subscription with Change of Address

10. SUBSCRIPTION CHANGE OF ADDRESS TO PRINTING BRANCH: From the typewritten slip file locate the subscriber's former address and expiration date. If a slip cannot be located in the typewritten slip file forward the old and new address to the printing branch on form M-230. Type a question mark in place of the expiration date. If the change of address is for a subscription which had become undeliverable and was being held in the hold file by the printing branch indicate this on the slip and show the advanced expiration date.

From Hold File		SPANISH	
		(Language)	
NEW ADDRESS	Jose Gomez	<input checked="" type="checkbox"/> WATCHTOWER	
	Avenida M Num 100	<input type="checkbox"/> AWAKE!	
	Col Linda Vista		
	TIJUANA		
	C2		
	B C Mexico		
			2/77
			(Expiration date)
OLD ADDRESS	Lista De Correos		
	SAN JOSE DEL CABO		
	B C Mexico		
From	Mexico	Branch	Date: 10/8/76
M-230	1/60	Printed in U.S.A.	

Change of Address for Undeliverable Subscription

11. SUBSCRIPTION FILES: Branches that do not print their magazines will have two files of subscription slips, one arranged numerically and the other alphabetically. When the local branch receives confirmation from a printing branch of receipt of a group of slips, then the local branch can file their copies of the typewritten slips into the typewritten slip file. This file is arranged alphabetically by state or province, city and name of subscriber; or by postal code and name of subscriber. One alphabetical file of the copies of typewritten slips is sufficient regardless of the type of magazine, language or printing branch to which the original typed slips were sent. The original handwritten slips are filed away in number order for each printing branch.

12. January 1 of each year the subscription slips and memos over 16 months old are destroyed. For example, on January 1, 1978, subscription slips and memos for the 1976 service year (dated 9/1/75 through 8/31/76) would be destroyed. Subscriptions for more than one year being filed in the typewritten slip file can be marked with a paper clip. Then when the slips over 16 months are destroyed, the slips with clips can be removed and re-filed in the current file.

13. PROCESSING SUBSCRIPTIONS AT A PRINTING BRANCH: Subscriptions received directly from congregations and individuals are checked by the correspondence clerk to see that proper amounts will be remitted. Subscriptions received from branches are checked against the accompanying interbranch memo to verify that all slips were received. The two interbranch memos are date stamped and the second copy is returned to the sending branch with the next branch mail. The original copy of the memo is filed and the previous slip numbers are compared to check for any missing packages.

14. The slips are sorted according to language, new subscription and renewal.

15. Arrange subscriptions in order according to the subscription stencil files. For most countries that would be alphabetically by state or province, city and name of subscriber; or by postal code and name of subscriber.

16. Check each slip for the following items: (1) Verify the postal code and spelling of post office or other address information. Endeavor to obtain a postal directory for this purpose. It is not necessary to check these items for slips sent in by a branch for its own country. (2) Check legibility of slips and make any necessary clarifications. (3) Arrange information on slip consistently with rest of subscription file and make sure the address will fit on the stencil. (4) Illegible or incomplete slips that cannot be corrected should be returned to the congregation or branch from which they came for the needed information.

17. THE EXPIRATION DATE: Use the indicated expiration date on subscriptions from branches unless the expiration indicated would require the sending of four or more back issues or the holding of the subscription for more than two weeks. In these cases change the expiration date to the current date being used and notify the branch. For subscriptions received

from the branches that do not indicate expirations and for subscriptions from your local country, the expiration date is determined by the first issue sent, which would be the current issue being mailed. One-year subscriptions that begin with the first issue of the month will expire the previous month one year later. One-year subscriptions that begin with the second issue of the month will expire the same month one year later. For example, (1) if the current issue is 5/1/77w, the expiration date would be 4/78 for a one-year subscription or 10/77 for a 6-month subscription. If the current issue is 5/15/77w, the expiration date would be 5/78 for a one-year subscription and 11/77 for a 6-month subscription. Subscriptions that start with the second issue of the month receive the initial copy free.

18. Type stencils to be used for addressing subscription copies. In preparation for typing, the slips are grouped into packages of 200 as this is a convenient amount to handle in a stencil tray. The magazine and language symbol should appear on the stencil as well as the expiration date. For example, WS 578 would be shown on a stencil of a Spanish Watchtower subscription expiring in May, 1978.

19. It is best if packages of slips for typing stencils are made up so that there are all Watchtower "news" in a package, all Awake! "news" in another, renewals in another and perhaps finally a package of just a few slips of some different language Watchtower subscriptions. Be careful not to get your slips mixed up when making stencils. It is easier to sort and arrange slips for filing than it is stencils. Do not mix Watchtower and Awake! slips and put them in the same tray. They must go to different cabinets or trays for filing, so keep them separate. We do not want the subscriber to receive the wrong magazine.

20. The stencils are placed in trays as they are cut in the same order as the package of slips. Proofread stencils against original slips and make any necessary corrections.

21. It is necessary to notify another branch when a subscription of which they are unaware is entered to an address in their jurisdiction.

DUPLICATE	
TERESA DELGADO DEL RIO 6 PALLEJA BARCELONA SPAIN WS 378	
The WATCHTOWER subscription } To } Begin with } Issues sent from here: }	<input checked="" type="checkbox"/> NEW } 1 YEAR <input checked="" type="checkbox"/> <input type="checkbox"/> RENEWAL } 6 MONTHS <input type="checkbox"/> Branch Expiration date Date MFF 3/5/77
Sent in by Mexico Branch M-2 3/56	
Printed in U. S. A.	

The slip on the preceding page is a notification from the U.S.A. Branch to the Spain Branch of a subscription entered to an address in their jurisdiction.

22. Notify another branch when the expiration date they have supplied has to be changed.

NEW ADDRESS	WORTH JOHNSON C-D JOHN GRIFFIN C16 SAN JOSE COSTA RICA W 378	(Language) <input checked="" type="checkbox"/> WATCHTOWER <input type="checkbox"/> AWAKE!
OLD ADDRESS	Please note new expiration date.	
From	United States	Branch Date: MFB 3/5/77
M-230	1/60	Printed in U.S.A.

The above slip is a notification of change of expiration date.

23. Send current issue if necessary or any back issues indicated by the local branch. File stencils of new subscriptions into file of current subscriptions.

24. PROCESSING RENEWAL SUBSCRIPTIONS IN PRINTING BRANCH: Attempt to locate old stencil in file. If it cannot be found, enter the subscription as a new one. If the old stencil is found, pull it from the file and note the last issue mailed so that mailing can be continued without interruption or duplication. Compare the previous stencil with the address on the renewal slip and make any corrections. Reuse the former stencil by updating the expiration date or make a new stencil if necessary. If the renewal is for only a six-month period, the renewal slip should be prepared for the grapho-type machines and handled as a new subscription, because if a stencil is renotched for only six months the stencil would have two different "month" notches on it, which would be confusing. Send any issues missed and refile the stencil in the current subscription file.

25. To accomplish the sending out of renewal notices and expiring subscription slips, the stencils that are expiring are separated from the regular file prior to the issue in which they are to receive a notice. For subscriptions in the local country one renewal notice is sent in the first issue of the month of expiration. For subscriptions outside the local country one renewal notice is sent in the first issue of the second month

prior to the month of expiration. For example, a subscription that expires in June would receive a renewal notice in the first issue of April. Renewal notices can be numbered from one to twelve if it is practical, thus indicating the month, to aid in locating the stencil when processing renewals.

26. If the printing and mailing branch has no mechanical deleting equipment, the normal notching system can be used as an aid to delete by hand. Also various colors of ink or paint could be applied to the top of the stencils to indicate months of expiration to aid in hand deleting.

27. EXPIRING SUBSCRIPTION SLIPS: After those stencils that are to receive a renewal notice are separated from the regular file, expiring subscription slips (M-91 and M-191) are prepared. These slips are sent to the congregations at the same time the renewal notice is sent to the subscriber so they can follow up in obtaining the renewal subscriptions. Expiring subscription slips received back from the congregations should be processed as renewals provided the stencils are on hand. If the stencils have been discarded, they should be processed as new subscriptions.

28. One calendar month after the month of expiration stencils which have not been renewed may be discarded. Example: Subscriptions that expired with the July issues may be discarded on or after September 1.

29. In the United States, each congregation is assigned a consecutive ~~five~~ ~~four~~ ~~digit~~ number that is shown on the subscription slip for subscriptions obtained in their assigned territory. When the stencil for the subscription is made, the congregation number will be included. Then, when the expired subscription slips are sent to the congregations, the one sorting the slips can easily determine to which congregation the slips should be sent. Of course, congregations should not number subscriptions taken outside their territory assignment.

30. This is a change from our former arrangement to assign a "unit" number to each congregation in larger cities where more than one congregation was established. Now all congregations in the country will be given a different number which will be shown without a "U". If other branches want to follow this consecutive numbering system, they may, but it may not be necessary from your standpoint to go to this extra work. Similarly you may find it appropriate in the future to use the designation "C" for "congregation" instead of "U" for "unit" if you find it helpful to use this in connection with your numbering system, or the letter may be deleted. Again it is not necessary for you to change what you are doing or make extra work unless you see some advantage to it.

31. CHANGE OF ADDRESS, UNDELIVERABLE SUBSCRIPTIONS: When notification of an address change is received from a branch, an individual or the postal service, remove the current stencil on file and make a stencil with the new address. Then mail the current issue and refile the stencil.

32. Notification may be received from a branch or from the postal service that a subscription is undeliverable. The stencil is removed from the file and an Undeliverable Subscription Follow-Up slip (M-210) is sent

to the congregation having the territory in which the subscriber was located. The stencil is marked with the month it was removed from the active file and is placed in the hold file alphabetically by name of subscriber. When the M-210 form is received back from a congregation showing the corrected address for an undeliverable subscription, the stencil is removed from the hold file and a new stencil is made with the correct address. Mail the current issue and refile the stencil. It is given an expiration date that is advanced the number of months that the subscription was in the hold file.

33. CANCELLATIONS: Remove the stencil from the active file and place in the hold file showing the date canceled on the stencil.

34. When correspondence is received reporting non-receipt of a subscription, the file is carefully checked. If the stencil is not found and sufficient time has elapsed since the subscription was reported as sent in, it can be assumed that the subscription was lost. Enter a new stencil in the file for the subscription. Place "X" after the expiration date on the stencil entered for which no remittance was received and no stencil was found in the file. If the original stencil does show up, the original stencil and the "X" stencil should be combined using the expiration date from the original stencil and the address from the "X" stencil.

35. If the stencil is in the file properly, the expiration date can be advanced to account for the issues the subscriber missed. Then, inform the subscriber what we have in file and suggest he contact the local post office regarding the problem. Advise the subscriber to let us know if this does not produce satisfactory results. A simple inquiry regarding a subscription problem can be sent to the printing branch on form M-230.

36. Some branches may have different ways of following up on undeliverable subscriptions. Keep in mind that they should be followed up somehow at reasonable expense to the Society and the congregations.

37. GIFT SUBSCRIPTIONS: A letter similar to the gift letter (C-7) should be sent to all subscribers who are recipients of a gift subscription. The letter should be sent promptly advising the subscriber exactly what he is being sent and who the donor is. If it is not known who the donor is, the letter can state the gift is from a friend.

38. Letters are to be sent by the local branch generally in the language of the country or the language of the subscription. The local branch should be notified to send gift letters. This may be done on form M-2 or M-102. (See sample on next page.)

DUPLICATE	
JOSEP FONT GL ZURBANO 23 VILAFRANCA DEL PENEDES BARCELONA SPAIN GS 378	Gift from: Lupe Gonzalez
<i>AWAKE!</i> subscription	<input checked="" type="checkbox"/> NEW } 1 YEAR <input checked="" type="checkbox"/> <input type="checkbox"/> RENEWAL } 6 MONTHS <input type="checkbox"/>
To	Branch
Begin with	Expiration date
Issues sent from here:	Date MCB MAR 8 1977
Sent in by	Mexico Branch
M-102 3/56	Printed in U. S. A.

Illustrated above is a gift subscription received at the U.S.A. branch from the Mexico branch. The above slip is a notification from the U.S.A. branch to the Spain branch. The Spain branch would send the gift letter to the subscriber.

39. AIRMAIL SUBSCRIPTIONS: English airmail subscriptions are usually sent from the printing branch with the lowest airmail postage rate. See recommendations on the Watchtower and Awake! Mailing List for English. Other language subscriptions are sent from the printing branch.

40. The rate for an airmail subscription should include the regular subscription rate plus the additional airmail postage costs. Inquiry can be made of a particular printing branch to obtain the cost from that branch.

41. SPECIAL CLUB SUBSCRIPTIONS: In some countries the post office does not provide reasonable service for our subscribers. So the printing branch may send addressed subscription copies in bulk to congregations or brothers willing to accept the responsibility of making deliveries. If the brothers decide to take on the responsibility of making these deliveries, they should be regular. It means a lot of work but much good can be accomplished. Detailed information regarding this arrangement may be obtained from the United States branch.

42. SUBSCRIPTION FILES IN PRINTING BRANCHES: In printing and mailing branches the stencil file is the permanent alphabetic file. It is not necessary to file the subscription slips according to the name of the individual because this slip is not referred to again. The slips are filed away in date and month order according to the date the stencils were prepared. These slips are kept in this order from September 1 on for a full service year. Then, a new date order file starts. After January 1 the slips over 16 months old are destroyed. They should be cut up or burned. You will then have one full year of slips on hand plus the four months' slips of the current service year.

43. The active stencil file should be checked every six months during slack periods for stencils that were not deleted but should have been. These stencils should be placed with the current stencils being deleted for renewal notices and handled as if they expired that month.

44. HOLD FILE: Stencils for subscriptions which were undeliverable or canceled and have time remaining are filed by name of subscriber. They are discarded one month after expiration.

45. DISTRIBUTORS' MAGAZINE ORDERS: Magazines used by congregation publishers for distribution are referred to as distributors' magazines. The use of magazines in regular witnessing by the publishers has built up the circulation of the magazines. Continue to encourage this. These magazines are usually sent in bulk quantities directly to the congregations. These magazines are charged to the congregation's magazine account.

46. The distributors' stencil file is arranged according to language, then alphabetically by country, state or province and city. If a particular city has more than one congregation in it, the orders would be arranged in alphabetical order of the names of congregations within the city.

47. REGULAR CONGREGATION AND BRANCH DISTRIBUTORS' ORDERS: The congregations will send their Distributors' Orders (M-202) to the local branch and the branch will send these orders to the printing branch on form M-229. These orders should be sent to the printing branch at least once a week with the subscriptions and they should be itemized on the interbranch memo. Orders of 30 magazines or more should be submitted in multiples of ten.

DISTRIBUTORS' ORDER FOR		Kensington--Vancouver BC		<input checked="" type="checkbox"/> Congregation	
		(Name of congregation or pioneer)		<input type="checkbox"/> Pioneer	
Send magazines to:		Former address:			
Kensington--Van					
c/o D A Rushworth					
4152 Welwyn St					
VANCOUVER BC Canada					
V5N 3Z2					
To United States		Branch		CHANGE <input checked="" type="checkbox"/>	
				NEW <input type="checkbox"/>	
				SPECIAL <input type="checkbox"/>	
<i>The WATCHTOWER</i>		from 40	to 50		
<i>AWAKE!</i>		from 40	to 50		
(Use separate slip for each language)		Language: GERMAN			
From Canada		Branch.		Date: 10/8/76	
M-229 6/63		Printed in U.S.A.			

Regular Distributors' Order--Change in Order

48. SPECIAL ORDERS: Special orders are orders of distributors' magazines in addition to the regular congregation or branch order. These should be submitted to the printing branches on form M-229, using the same address style as shown on the previous page. Orders for more than 30 should be in multiples of ten. Special orders should be submitted to the printing branches on a separate form M-229 and not on the same form showing a change in order. It is important that special orders reach the printing branches before the printing date of a particular issue. This will eliminate the need to reprint a particular issue, or have the order decreased or canceled. Since the magazines are mailed shortly after they are printed, the column "mailing done days ahead of issue date" on the Watchtower and Awake! Mailing List can be used to determine the approximate printing dates of the various issues.

DISTRIBUTORS' ORDER FOR		Kensington--Vancouver BC	<input checked="" type="checkbox"/> Congregation
		(Name of congregation or pioneer)	<input type="checkbox"/> Pioneer
Send magazines to:		Former address:	
Kensington--Van			
c/o D A Rushworth			
4152 Welwyn St		40 1/1wI	
VANCOUVER BC Canada		40 1/8gI	
V5N 3Z2			
To United States		Branch	CHANGE <input type="checkbox"/>
			NEW <input type="checkbox"/>
			SPECIAL <input checked="" type="checkbox"/>
The WATCHTOWER		from	to
AWAKE!		from	to
(Use separate slip for each language)		Language: ITALIAN	
From Canada		Branch. Date: 10/8/76	
M-229	6/63	Printed in U.S.A.	

Distributors' Order--Special Order

49. INTERBRANCH MEMOS: Each group of subscription and distributors' orders should be numbered beginning with the next consecutive number from the previous memo. Numbering may be done at the time the slips are typed by typing on the number, or they may be stamped on the slips by a numbering machine. Number the original slip, the typed original and the carbon copy with the same number. Use a separate set of numbers for each branch to which you mail subscriptions. Keep a separate numerical file for each of these branches for quicker reference and filing. New files and numbers are begun each September 1. The first memo of the new service year should state the last number of the previous memo to ensure no memos or slips have been missed. The slips should be arranged in the following order. (1) Watchtower first, Awake! second (2) alphabetically by language (3) within language new, renewals and changes (4) distributors' orders. It is helpful if six-month subscriptions are grouped separately.

INTERBRANCH MEMO 1*

Date: 9/2/77

To: UNITED STATES BRANCH

Enclosed please find the following slips:

4	w	News	1-4
1	w	Renewal	5
2	WH	News	6-7
373	WS	News	8-380
61	WS	Renewals	381-441
10	WS	Changes	442-451
10	g	News	452-461
260	gS	News	462-721
31	gS	Renewals	722-752
15	gS	Changes	753-767
20		Distributors' Orders	768-787

Your brothers,

* The preceding memo number was 50.

From: MEXICO BRANCH

AB-7 7/54

Printed in U.S.A.

50. Make the subscription interbranch memo in triplicate. Send the first and second copies to the printing branch. On the second copy type at the top "Please return to _____ Branch." Keep the third copy on file until the printing branch returns the second copy. Receipt of this copy will confirm that the slips were received by the printing branch. If a batch of slips is not confirmed within four to six weeks, inquiry should be made with the printing branch. If they were lost, use the carbon copies to type a replacement set to send to the printing branch. Indicate on the covering subscription interbranch memo that this group is a duplicate.

51. MAGAZINE INVOICES: Magazine invoice form A-30a will be prepared and mailed by printing branches three times each year (January, May and September) to other branches. These invoices are for the cost of the total magazines and postage for the previous four-month period.

52. The invoices are based on actual counts taken of the subscriptions and distributors' orders for the first issues of the period. This quantity of magazines is multiplied by the number of issues during the period. Distributors' special orders, large quantities of subscription trailers and special handling charges are added to this quantity. The total cost of the magazines and postage for a particular branch is listed on the branch invoice. When the amount of the invoice is less than \$5.00 for the four-month period no invoice is sent and the branch is not charged. The printing branch absorbs the cost. A magazine invoice is prepared each month covering only the postage charges for any distributors' magazines sent airmail.

WATCH TOWER BIBLE AND TRACT SOCIETY OF PENNSYLVANIA 124 COLUMBIA HEIGHTS, BROOKLYN, NEW YORK 11201, U.S.A.				
CHARGE BOLIVIA		NUMBER 119-M DATE MA 1/31/78		
INVOICE				
QUANTITY	DESCRIPTION	COST	EXTENSION	TOTAL
258106	Magazines	.01	2581.06	
	Postage		3390.12	
				\$5971.18
	Airmail postage for January issues:			
	La Paz		39.18	
	Santa Cruz		15.97	
				\$6026.33
A-30a	8/76	Printed in U.S.A.		

53. FREE SUBSCRIPTIONS: Occasionally a request is received for a free subscription to The Watchtower from a school or library. The branch coordinator can decide whether to send it or not. Similarly you may receive a request for a free subscription from a person who says he is too poor to pay for it. In such instances the branch office should send the name

and address to the secretary of the congregation in whose territory the person lives so he can check into the circumstances and make a recommendation whether to send it or not. We receive many letters in some countries requesting free literature, but frequently such requests do not indicate genuine interest, so it is best to check them out. We do not send free subscriptions to individuals for Awake!

and address to the secretary of the congregation in whose territory the
person lives so he can check into the circumstances and make a recommendation
whether to send it or not. We receive many letters in some countries re-
questing free literature, but frequently such requests do not indicate
genuine interest, so it is best to check them out. We do not send free
subscriptions to individuals for Awake!

13-15

14. MONTHLY CAMPAIGNS FOR ANNOUNCING
THE GOOD NEWS

1. About November of each year the Governing Body sends out a general letter to all branches as to the month-by-month campaigns. It is the proposed plan of the year for making known the good news.

2. Usually certain months highlight the distribution of magazines. If these are not the best months for your branch to offer subscriptions, adjustments can be made. Take the matter up with the Service Committee. If your reasons are good for offering subscriptions at another time of the year rather than during these "magazine months," a change could be made. The Society desires each branch to set aside some months every year to offer subscriptions for the magazines and to emphasize the magazine work. This is arranged for all countries to which subscriptions can be mailed as an aid in spreading the truth and also because the Society's printing operations are now able to provide ample magazines to help in publishing the good news. The subscriptions received each year aid greatly in keeping the presses busy.

3. MORE MAGAZINES IN MORE LANGUAGES: The Society is very desirous of distributing The Watchtower in as many languages as possible. It is for all interested persons in all territories. To do this, however, we must have good translators and be sure of the regular supply of copy. We must print at least 2,500 copies of each issue to make it worthwhile. If you are sure you could build up a demand for that many, consideration will be given to that language. We do have a few smaller editions which are mimeographed.

4. We would like to put the Awake! magazine out in more languages too. This depends on whether translators can supply good copy and enough copy for both The Watchtower and Awake! (See Translating, and read the booklet Working Together in Unity.)

5. Having magazines going into homes every month means a wider witness to the Kingdom and a better sowing of seed to prepare the people to accept the truth. It is very clearly seen that the distribution of The Watchtower magazine regularly each month in any language is of great benefit to Jehovah's people. The interested persons benefit, too, because of the house-to-house visiting done with magazines. So the magazines The Watchtower and Awake! play a prominent part in our campaigns for the year.

6. In countries where the postal rates rise so high that the subscription becomes unattractive in the field, it would be good to concentrate on developing magazine routes. Particularly during the months set aside for magazine campaigns the brothers could be encouraged to start magazine routes or develop those they already have. Magazine routes do offer a basis for becoming friendly with the readers and consequently lead to Bible studies.

7. BOOKS, BOOKLETS, BIBLES: Not all branches have a large variety of publications, and therefore some cannot follow the monthly campaign outlined.

Under these circumstances the branch should write the Service Committee recommending a change. The only things you can offer are the things you have in stock. So let us always try to place our supplies of literature in the peoples' hands.

8. There are times during the year that you may want to do something special to dispose of older literature. Paper sometimes turns brown with time so it is good to place the literature before it discolors. Your recommendations can be made to the Service Committee, but have in mind that we do not want to give the literature away. It costs money to print the literature as well as to ship it. Just because you have it in stock does not mean that it is of no value. We should try to get the costs out of it and at the same time help pioneers. Then that money can be used to print other literature and advance Kingdom interests.

9. OUR KINGDOM SERVICE: The United States' Our Kingdom Service emphasizes the field offers that are outlined in the annual letter. Your issue of Our Kingdom Service is for your branch territory, so you should print what is applicable to your field.

10. Some countries a long distance from the United States use the edition of Our Kingdom Service printed at Brooklyn. If it arrives late, the branch can instruct the local brothers to fall a month or more behind on all campaigns. Branch Committees should have in mind that the edition of Our Kingdom Service printed in the United States is for the brothers of that country. Your reports and conditions may be different for your field. Assemblies are held at other times. Articles in the United States' Our Kingdom Service can be rewritten or completely new ones written, if it is in the best interests of the work. You should write things that will encourage and help the brothers in your territory to present better the message of the Kingdom. You may have had a new peak in publishers, so why not write a short article about it that will encourage and build up your brothers? Things that do not apply to your territory should not be reprinted; rather, write something new that applies.

11. Usually there is no reason to mail individual copies of Our Kingdom Service to persons in other countries. If there is a congregation existing in another country that needs your language edition of Our Kingdom Service for its service meetings, then the request for a bulk supply for the whole congregation should be made through the branch office and thence through the Brooklyn office. A regular order (S-86) should be put through.

12. But when individuals request copies of Our Kingdom Service in another language to be sent to them in another country, the Society will not handle this mailing as a rule unless the branch in that country makes a special request. The edition of Our Kingdom Service of one country usually will not apply in another, and there is no reason for the Society to use time, postage, stencils and envelopes sending out such material. In general brothers should get the local edition of Our Kingdom Service through their own congregation.

13. However, if there is a Spanish or other-language congregation in Germany, or a Greek or other-language congregation in France, and so forth,

and all the brothers who attend the congregation speak that language and you need a supply of Our Kingdom Service from another country, then send through a regular order (S-86) to the branch that prints them. As long as that congregation exists we will send Our Kingdom Service; but if the congregation ceases to function, then, of course, the order should be canceled and the branch supplying Our Kingdom Service should be notified.

14. MIMEOGRAPHED INFORMATION: In countries where the available editions of Our Kingdom Service will not fit your conditions, then mimeograph a monthly letter. This monthly letter need not be as lengthy as Our Kingdom Service. The objective of Our Kingdom Service is to outline the work for the local congregations. It does not have to be elaborate. The outlines for service meetings can be made by the local overseers of the congregations if necessary. This will give them good experience. It is understood, however, that the more uniform the work is throughout the world, the more unity is shown, the more positive is the message expressed and a better witness is given.

15. All branches will follow the outline in the annual letter if possible, but whether you can or not, there is one thing we can all do and that is preach the good news of the Kingdom, and that is the important thing. The ultimate goal of Jehovah's servants is to proclaim the good news world wide for a witness, because this is the command that Jehovah has given to every one of his servants in the earth. If the brothers have the Bible, we want them to use it as the basis for conversations, always seeking to improve their ability to communicate and to convince others of the truth. The big thing is to keep sharing the good news everywhere, from house to house, and in many other places, whether with literature or without, with Bible or just by word of mouth. Declare the truth in favorable season or troublesome season.

and all the brothers who attend the congregation speak that language and you need a supply of Our Kingdom Service from another country, then send through a regular order (2-66) to the branch that prints them. As long as that congregation exists we will send Our Kingdom Service; but if the congregation ceases to function, then, of course, the order should be canceled and the branch supplying Our Kingdom Service should be notified.

14. MIMOGRAPHED INFORMATION: In countries where the available editions of Our Kingdom Service will not fit your conditions, then mimeograph a monthly letter. This monthly letter need not be as lengthy as Our Kingdom Service. The objective of Our Kingdom Service is to outline the work for the local congregations. It does not have to be elaborate. The outlines for service meetings can be made by the local overseers of the congregations. This will give them good experience. It is understood, however, that the more uniform the work is throughout the world, the more unity is shown, the more positive is the message expressed and a better witness is given.

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15. MONTHLY REPORTS AND CORRESPONDENCE
TO THE GOVERNING BODY

1. Every month each branch coordinator will send certain reports to the Governing Body. They should be mailed no later than the 20th of each month and preferably sooner if the mail service in your country permits you to receive field reports in time to finalize them at an earlier date.

2. Each branch office should have a pending file for things to be mailed to Brooklyn each week that are not particularly urgent. The same is true concerning other branches that you mail things to such as magazine charge slips, return visit slips and subscription renewal slips. Then any material for the branch or for the Governing Body including mail, inter-branch memos, and so on, can be dropped into the pending file for mailing on a set day each week.

3. If airmail service out of your country is limited and governed by certain flights, then you may do well to keep a schedule in your office of airmail closing times so your letter will be on the plane leaving the country for Brooklyn or the printing branch to which you may send subscriptions.

4. Branches should make a practice of sending a numbered covering letter with the reports for each month and for the year. This letter should itemize enclosures and be numbered so we can tell if we get all of the correspondence from your office.

5. The letters from the Brooklyn office of the Society to the branches are also numbered so that the branch can see that all of them are received. At the start of each service year it is good for branches to begin numbering letters to the Governing Body with No. 101 and the office at Brooklyn will do the same with correspondence sent to the branches. Each branch will keep two cards on file with a series of numbers starting with 101. One will be marked "dispatched," and the other "received." When you send a letter to the Governing Body, check off the first unused number and put this same number on your letter on the upper right-hand corner. On your received cards check off the numbers that appear on the letters received from Brooklyn. If you find a received number has not been checked off after a reasonable period of time, then first check your letter file to see if you did receive the letter with the number but forgot to mark it off. Sometimes branches overlook the fact that printed form letters are also numbered. However, if you do not find a letter with that number on it, then write to Brooklyn for a duplicate copy, giving the number of the missing letter. The office at Brooklyn will do the same to all branches if letters are not received.

6. Letters dealing with shipping, translated copy, subscriptions and other matters that do not necessarily pertain to the Governing Body even though sent to the Brooklyn address need not be included in the numbering system. However, such unnumbered letters should be sent in duplicate so that a copy may be retained by the office handling incoming branch correspondence to keep the records complete. Letters should be sent addressed to the Governing Body, usually for the attention of one of its committees, unless otherwise indicated.

7. No branch correspondence should be sent to the Governing Body or another branch unless it has been seen by the branch coordinator or his substitute (when he is absent) so that he will know the details on outgoing correspondence. Of course private correspondence from any individual does not go through the branch coordinator.

8. Cablegrams need not be numbered, but it is good to send a follow-up numbered letter to make sure the information is received in due time. It is preferred that branches plan ahead and handle matters by correspondence, but we appreciate that this is not always possible.

9. Interbranch memos should not be numbered except for memos accompanying subscriptions. They may be used for small notes or items that are of lesser importance. If the branch wants to be sure that certain material is received they can ask that the duplicate copy be returned to the branch, just as we do with interbranch memos for subscriptions. Branches sometimes follow this system in making sure remittances sent to other branches are received. These can either be conveyed by numbered letter or by interbranch memo in duplicate, because the branch sending the funds wants to be sure to have some check that the funds are actually received. And of course, the branches receiving funds should watch this very closely also as sometimes remittances are delayed for quite some time.

10. We do appreciate it when the Branch Committees keep us informed of any matters of general interest pertaining to their field so that the Governing Body is kept up to date on trends, whether it reflects outstanding field activity or a weakness in the field. Just a few lines or a paragraph from time to time in a covering letter with the monthly branch reports helps us keep in touch with the field and any new developments in your territory.

11. Letters need not be long, but all of the facts should be stated. When you write about problems or present questions dealing with individuals, be sure to be specific and let us know whom you are writing about. The important thing in correspondence is to be specific, to the point, stating the facts clearly, and yet briefly.

12. We are not interested in lengthy letters with unnecessary details or many experiences. However, if you do have outstanding experiences from time to time, they can be written on a separate sheet and sent to the Writing Committee.

13. There is no need to go to great lengths analyzing your field reports or expenditures in letters. Sometimes a few lines on something outstanding helps us get the picture here.

14. Branches should always feel free to ask any questions pertaining to the work in their country when they write to the Governing Body. It is noted that oftentimes small details are presented to the zone overseer when he visits that might easily have been handled by correspondence. We want to be as helpful as possible to the branches, so feel free to present your inquiries in correspondence. We want to assist the branches in serving their territory and in handling matters properly.

15. Rather than referring to previous letters in your correspondence, which means going back and checking our files here, it is very helpful if the points you have in mind can be summarized in a few lines unless, of course, the matter is quite detailed and would require extensive retyping. There is no need to ask a committee in Brooklyn or the Governing Body to read letters already handled unless it really bears on the current correspondence. We do have the former correspondence if it is needed.

16. If you request permission for a purchase to be made by you locally, it is good to send in a requisition and send the Publishing Committee a covering letter telling us exactly what you want, why you feel it is needed and the price. If it is something for Brooklyn or another branch to purchase, then you should send in a Branch Order (AB-3) and again give us these details along with complete shipping instructions.

17. Correspondence between branches may be signed by the branch coordinator. Correspondence to the Governing Body should also be signed by the branch coordinator on behalf of the Branch Committee, who should always have access to such mail. Weighty correspondence and recommendations for circuit and district overseers and Branch Committee members should be signed by all on the committee unless some are away. A copy of all correspondence between branches should be sent to Brooklyn. All correspondence with the congregations, circuit and district overseers, and the brothers in the country will customarily be signed by the Society's signature stamp. However, official mail to government offices may require the signature of the branch coordinator. No routine mail to the brothers within the territory you serve should be signed by an individual. Memos between desks in the office should be signed by the writer. He will not use his desk symbol.

18. Every effort should be made by the brothers at the branch, including the branch coordinator, to maintain a fine standard of neatness, grammar, spelling, and punctuation in all correspondence.

19. If the language of the country is not the native language of the branch coordinator, he may ask that someone else who is qualified put the correspondence in final form, so that it is properly written. If letters are not neat and well typed, it is good to type them over. No letters should be sent out with words crossed out or that have a messy appearance. Sending out neat, well-written letters encourages the congregations to follow the same example in their correspondence to the office. This promotes good respect for the office in the eyes of our brothers. All letters should be proofread before mailing. Replace worn typewriter ribbons and carbon paper.

20. Letterheads as well as envelopes may be ordered for local use if a high import duty is not charged. If the importation of stationery is too expensive you may find that you can get envelopes and use a rubber stamp for the return address in the smaller branches. We do not want to spend a lot of money to print letterheads locally, but we are usually in a position to supply what the branches need in this regard if an order is submitted. There does not seem to be any need to order interbranch memos, as plain paper can serve this purpose.

21. MONTHLY FIELD SERVICE REPORT (S-81): This report should be carefully

checked for accuracy before being mailed in. The figures for the monthly field service report as well as for Our Kingdom Service are taken from the compilation of the congregation report cards (S-1), special pioneer reports (S-212), missionary home reports (A-24), and circuit and district overseers' reports (S-301). The isolated publisher report (S-AB-6) has been discontinued as all publishers are encouraged to report through a congregation if feasible. Any isolated publishers can send in reports on the publisher's Field Service Report (S-4), marking it to show it as from an "Isolated Publisher."

22. The figure for the "Public by Mail" column on the Monthly Field Service Report (S-81) you will get from your correspondence clerk. When small literature orders from strangers are made out, the clerk should keep a record month by month of books, booklets, new subscriptions, and magazines sent out in this manner, when it appears that the correspondence comes from strangers. Of course if it is clear that the order is from a brother or sister, no such notation would be made because the publisher will report through the congregation. All advertisement coupons that are sent in would usually be listed as public by mail. Once a month the correspondence clerk will turn over to the one compiling the Monthly Field Service Report these totals of literature orders sent out to the public.

23. Special pioneers or missionaries who report less than 100 hours a month may be counted as regular pioneers, or as publishers if their time in service is less than 50 hours. This includes missionaries on leave. It is found that in the United States the number who are not counted as special pioneers in any one month is about the same as the number on the infirm list. In other countries where some special pioneers may be involved in translation work or missionaries may be taking much leave of absence or vacation time, their reports may be handled in the same way, as far as their field service is concerned. Larger branches usually work from the congregation report (S-1) in compiling the report for auxiliary and regular pioneers so they would all be counted as pioneers if reported as such even if their hours are low.

24. In reporting the number baptized you should report only those baptized within the country, not those baptized in some other country. Thus if any persons from one country go to another country to a convention and are baptized there, that country reports the baptism total. The country from which they came will not make a separate report as we do not want a duplication of figures. So each country will report its total baptisms within the country regardless of where the candidates came from.

25. Under "Remarks" we appreciate your comments about new peaks in publishers or other highlights of the work or trends in the field. Any remarks that would help us get a better picture of the field or that would be of interest are appreciated. Many branches show convention attendances and the number baptized. Memorial attendance figures and the number of partakers are to be shown for the current and previous years. You should never ask questions under "Remarks" as these should be written separately in a letter. Your Monthly Field Service Report (S-81) is a record of what took place in the field in your country during the month.

26. A separate field report should be submitted for each country under the direction of your branch. There is no need to hold up the reports waiting for the last few reports as these can be included in the report for the following month.

27. The Monthly Field Service Report will probably be the last report that you are able to prepare for mailing. It is helpful if all of the reports for the month are sent in together, not later than the 20th of the following month.

28. In some of the smaller countries where the mail service is very bad, there may be many late reports from congregations for a month. These are added into the next month's report, including the number of publishers so that we get a true picture of the work done in the country for the year. However, if a possible new publisher peak is involved, the previous month's totals for reports not yet to hand may be added in, and plus or minus adjustments made in the following month when the actual reports are to hand.

29. POSTING: The congregation report of publishers is posted on the permanent congregation record card (S-68), and the pioneer report cards, special pioneer reports, missionary home reports, and circuit and district overseers reports are posted on the individual's permanent record card (S-216).

30. After posting, the congregation cards (S-1) are kept for a month or two and then thrown out, but first the branch will want to be sure that they have received a report from each congregation. Regular pioneer cards may also be held for a month or two and then destroyed. These are sometimes helpful in getting a current pioneer address. Reports S-212 and S-301, the same as Missionary Home reports, are kept for seven years after posting since they show money requests.

31. BRANCH MONTHLY REPORT OF RECEIPTS AND DISBURSEMENTS (A-13): On this form you report all money actually received or spent during the month.

32. It is very important that financial report figures be accurate so these should be checked and proofread for accuracy. If you copy the figures off of a work sheet, then you should double-check your typewritten report to be sure it is correct and that everything adds up properly before you mail the form.

33. Always be sure that the same figures as shown under No. 71 on the previous month's report are listed for No. 1 on the next month's report, both in local currency and the dollar equivalent.

34. If there is considerable variance between the official exchange rate and the free rate, show the equivalent of a U.S. dollar in local currency at the legal rate. After it in parenthesis show the free rate. If you feel that the free rate is more accurate than the official rate in representing the true value of the dollar, then you may consult the Publishing Committee about computing your figures on that basis. Otherwise, always use the

official rate.

35. If the rate of exchange fluctuates frequently do not change the rate of exchange on your form unless it has moved up or down 5% from your previous figure. If the change is that much, then you should show a new official rate and make adjustments on your report. In filling out the form you do not have to worry about minor fluctuations during the month, but just use the rate that you have at the end of the month for figuring the entire report. However, if you decide it is appropriate to show a change in the value of the dollar, then it will affect the figures in your dollar column on form A-13. You should figure the difference at the old and new rates for the local currency figure for No. 1 and if it is a dollar gain you may show a miscellaneous receipt in the dollar column alongside No. 9A and add that into the dollar figure for No. 10. If the exchange value results in a dollar loss, you should show an adjusting expense in the dollar column for No. 69A and add that figure into the dollar equivalent you have for No. 70. However, the figures for No. 1 remain the same as for No. 71 of the previous month.

36. Fractions that are arrived at in figuring the exchange rate should be adjusted within the report by altering the dollar figure .01 either way so that the totals balance out correctly. To prove your report, Nos. 1 and 16 should add up to the total of No. 17 and the totals of Nos. 70 and 71 should be equal to the total of No. 17 in both local currency and the dollar column. For accuracy be sure that the conversion for No. 71 is as close as possible. A half-cent or more may be figured to the next cent. For No. 72 you should show the figure of actual cash on hand and in the bank, excluding such things as missionary home receipts, petty cash funds, circuit overseer banks, and funds not available because of being in fixed savings account, bonds and so forth.

37. Each month you should check to make sure that your cash on hand and in the bank as shown under No. 71 agrees with the figures given in your report. Whatever appears on your branch Monthly Report of Receipts and Disbursements (A-13), you should be able to prove by your branch cash journal, your checkbook stubs and your cash box. The figures that you put on your branch Monthly Report of Receipts and Disbursements must be obtained from your branch cash journal and this journal should always balance. You should check your books every month to be sure the figures agree with your cash on hand and in the bank. Your own books are kept in your own currency so they should be simple to audit. (Note paragraph 10 of Daily Receipts and Accounts.) When a zone overseer visits your office you should be able to prove everything in the way of entries for receipts and disbursements and balance your accounts with cash on hand and that in the bank and have proof of all expenditures in the form of vouchers or receipts for payment.

38. It is helpful to us at headquarters if you figure the dollar equivalent at the rate shown at the top of the A-13 form, dividing this into the local currency figure to arrive at the dollar equivalent rather than using some chart that may be a few cents more accurate because the division has been carried out several more places. This really is not

necessary, and it is simpler if you use the figure shown on the form.

39. The entry for "Uncashed checks" has reference to remittances received from other branches which have not yet been entered into your account, not to local remittances for literature, etc.

40. The last section on the A-13 form has to do with the standing of accounts at the end of a four-month period. Please fill it in on the months requested. This information you can get from your accounts with congregations, pioneers, circuits and other financial records. Under the heading "A. Society Accounts Receivable" show the value of magazine and literature accounts only. Kingdom Hall and other loan accounts should not be included but are shown as assets on the annual balance sheet. Entries for "B," "C," and "D" are explained on the form.

41. HOME REPORT: These Home Reports (A-24) are received in duplicate by the branch office. They should be checked very carefully for accuracy. One copy is sent to the headquarters office in Brooklyn and the other is kept for the branch files. If the branch coordinator wants to make any comment to the Governing Body when he sends this form in, he may do so, particularly by way of explanation of large expenses, the period covered for rent, etc.

42. The home servant or the branch coordinator should mark at the bottom of the Home Report any vacation and leave-of-absence dates pertaining to the missionaries, showing the date of departure and also the date of return for regular vacation time with separate dates for leave-of-absence time. In this way the branch can keep its records straight and we also know what the missionaries are doing and when they are in their assignments.

43. The Branch Committee should be interested in the well-being of the missionaries and how they are doing in reaching their missionary goals as well as any health problems that may confront them. They should want to help them make a success of the work. If a missionary does not meet his goal of hours it would be appropriate for him to make a notation at the bottom of the Home Report as to the reason.

44. GILEAD STUDENTS NOT IN MISSIONARY HOMES: You may have publishers in the country who have graduated from Gilead School but are not in missionary homes. They may be in the circuit or district work or be special pioneers or members of the Bethel family. Please list the field activity of such brothers month by month on one of the Home Reports. It is not necessary to report the field activity of Gilead graduates who may be in the regular pioneer or auxiliary pioneer service. ~~Reports are not required from the British Isles, Canadian, German, and United States branches.~~ Reports are not required from Australia, Canada, branches in Europe and the U.S.

45. You may have some living in a home on a missionary basis who have not gone through Gilead School. Their report of field activity should also be shown so we know who is in each home and what they are accomplishing.

46. The home servant should be sure to fill in the portion of the report that asks for the number of extra persons who can be conveniently accommodated in the home, also other details requested on the form.

° *** 47. ~~STOCK-INVENTORY-FORM:--Each branch should send in a monthly Stock Inventory report for its principal languages, listing either one or two languages if you use a large quantity of a second language in your country. A complete inventory of all stock on hand, including forms AB-1, AB-2, AB-2b, should be sent in twice a year by all branches.--These two inventories are actual count inventories of all stock on hand.--The August inventory should be sent in with the August reports rather than with the annual reports.~~

48. PRODUCTION REPORT: This is not a printed form. You can use a plain sheet of paper to type up the information for this form. Not all branches reproduce material, but those that do should send in a monthly report of the number of bound books, booklets, magazines and other items they print each month, including miscellaneous forms, tracts, handbills, etc. Please list each publication as well as each different magazine and the quantity completed and delivered to the shipping or mailing departments. We need the quantity and the date of the issue with production figures for The Watchtower and Awake! listed separately. Show total figures for books, booklets, The Watchtower, Awake!, miscellaneous forms, and the grand total. The per-item production cost for literature need be shown only on the annual production report.

49. Any printing or mimeographing of office forms, handbills, etc. should be listed monthly, but you do not need to itemize them. Just show the quantity produced in bulk.

50. Any Bibles and concordances, etc. purchased locally should also be listed on this report.

51. It is helpful to us if printing branches will list Our Kingdom Service by language, showing the quantity sent to each country using the language that is being printed, as well as the total quantity for the language, as this helps us keep tabs on the size of the language groups in various countries for which you print Our Kingdom Service.

52. Only one copy of the monthly Production Report need be sent with other monthly reports.

~~*** A change is here made so that actual count inventories which have been required of the branches two times a year,--namely in February and August,--are now required but once a year.--In the interest of eliminating extra work and being practical, the arrangement is being changed.--Accordingly, complete actual count inventories will be required only at the end of August each year in the future and no actual count inventory will be required for February.~~

° 47. LITERATURE INVENTORY FORM: Each branch should send in a monthly Literature Inventory (AB-2) except for August when the Distribution Report is sent. List either one or two languages if you use a large quantity of a second language in your country. A complete inventory of all stock on hand should be sent in February by all branches on forms AB-1, AB-2 and AB-2b. A monthly Literature Inventory may be filled out by the branches to record the movement of literature

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in August and any adjustments necessary due to the actual count of literature (See B.O. 12:11) but it need not be sent to Brooklyn.

16. ANNUAL REPORTS

1. ANNUAL WRITE-UP: This write-up should be sent before the other annual reports, being mailed to Brooklyn by August 1. It should be no more than two or three pages typed double-spaced. First give one or two of the highlights of the year, the outstanding events or developments as you see them, and then just one or two outstanding experiences that may have come to hand during the year may be related briefly against the background of the country. Try to make these experiences really live by giving them local color, quoting if possible the words actually used by those involved, at the same time keeping them fairly short and to the point. This material is helpful to us in preparing the Yearbook report, and the outstanding experiences may also be used later during the year by the writing department.

2. On the heading of the write-up be sure to show the branch or the country you are writing about as well as the year on which you are reporting. Branches handling several territories do not need to give a separate write-up on each territory if just a few publishers are involved. But we do want write-ups on major countries and any outstanding experiences from throughout your territories. Please be sure to send in this write-up ahead of the completed annual reports, but a duplicate copy should be sent with them.

3. Do not put anything in these write-ups that you would not like to have printed or that you feel might cause problems for the work in your country if it were printed. Any such matters that you want to inform us about should be covered in separate correspondence by letter, not in a write-up that we might use for publication. This annual write-up should contain new material, not something you have already submitted for The Watchtower or Awake! for publication. Please do not ask questions in your write-up as they may be overlooked. Any questions should be put in a separate letter and preferably not in the letter transmitting the annual reports. In this way they will be given earlier attention. Your annual report should have a numbered transmittal letter with it so we can check to see if we have received everything itemized.

4. ANNUAL REPORT FORMS: These should be mailed to Brooklyn no later than September 20, as any delay in getting these reports results in delay in preparing the Yearbook material by the Governing Body.

5. All of your annual reports should be prepared in triplicate unless otherwise stated. The branch may keep the second copy for its files; the first and third copies should be sent to the Governing Body, both by airmail. Send the first one by the 20th of September or earlier, if convenient, and the third set also by airmail, a few days later. A carbon copy of your letter covering the first set of your annual reports may be sent with the second set with no change in the letter number.

6. ANNUAL FIELD SERVICE REPORT: The field service report for twelve months ending August 31 is made out on the S-81 form. Just cross out the word "Monthly" and put above it "Annual." This report will have the total of 12 months of field activity. Two copies of this annual report should be made out for the Governing Body and a third copy for your branch files.

7. When the report is made out at the end of the service year, the line for publishers should be used to show the average number of special pioneers, regular pioneers, auxiliary pioneers and congregation publishers for the year and the total average number of all preaching for the year. Report average Bible studies also. Any reports for less than 12 months can be divided by the number of months reported. Remember that special pioneer, regular pioneer, auxiliary pioneer, congregation publishers and total publishers must be divided by the same number of months even though some columns may not have the same number of monthly reports. At least one publisher must be shown if a report was received during the year even if the average is less than one half, and the other figures must be adjusted if necessary to add up to the correct total average publisher figure. To get your averages of total Bible studies for the year divide total Bible studies for the year by the total publishers for the year in the respective columns. Do not divide average Bible studies by the average publisher figure.

8. Under the headings for average hours, magazines, return visits and Bible studies, show monthly averages, not yearly averages, and show only one decimal place for each figure. For example, divide the total pioneers for 12 months into the total pioneer hours for the 12 months and then you will get an accurate average for hours. Do not divide the average pioneers per month into the average hours per month.

9. All of the other field service figures on the form should be the totals for the 12 months, or the number of months of the service year for which reports were received for the country on which you are reporting.

10. When preparing all annual reports for the year, please specify only the service year being reported on rather than showing two partial calendar years covered by the service year. You are making out the report at the end of August so show the current year, not the previous year. On the upper part of your Annual Field Service Report (S-81) just under the entry for "Highest peak," show the population for the country and the ratio of publishers to population using your peak publisher figure for the current service year to calculate this. The "Highest peak" figure shown should be the all-time peak, not just the highest figure for the service year.

11. Under "Remarks" on the annual report please list the following information showing the figures for the current service year with a separate column of figures for the previous service year: (1) total congregations in the country at the end of the year, (2) total circuits, (3) total districts in the country, (4) peak total publishers and the month of the peak. Also show (5) the peak and the month for special pioneers, (6) regular pioneers, (7) auxiliary pioneers, (8) combined peak for regular and auxiliary pioneers, (9) peak congregation publishers during the year, and (10) average auxiliary pioneers. Show (11) the total immersed during the whole service year, (12) Memorial attendance and (13) the number of partakers. List (14) the number of Gilead graduates in the full-time service, including regular pioneers who are Gilead graduates and in full-time service in the country at the end of the year. Show (15) the percentage of publisher increase based on average publishers, not peaks, (16) the number of persons disfellowshipped during the year, (17) the number

of persons reinstated during the year, (18) the total currently disfellowshipped, (19) total aided to learn to read and write, and the number of months covered in the report if it is not a full year, showing these figures for the current service year and the previous service year, so we will have the necessary information for comparison.

12. ANNUAL FINANCIAL REPORT: Use the same form, A-13, as you do for the monthly reports but the totals on each entry will be for 12 months. Simply add up the figures on your twelve monthly reports and enter them on the annual report. The figure for No. 1 should be the same as shown for No. 71 on last year's August monthly report. Two copies of this form should be sent to the Governing Body, one with each set of the annual reports. Where the form calls for the number employed at the branch show the total number employed during the last month of the year, not the average per month. Do not include missionaries unless they have been approved as regular members of the Bethel family.

13. In the space requesting the number of circuit and district overseers or special pioneers and missionaries show the number on the list during the last month of the year.

14. Even though there has been a change in the rate of exchange for your currency during the year, just add the local currency and dollar figures from the twelve monthly financial reports to make out the annual financial report. Do not reconvert the figures.

15. Also on the annual financial report for numbers 48 through 53, please total the equivalent U.S. dollar figures from the monthly reports and show these totals alongside the local currency figures.

16. ANNUAL HOME REPORT: The same monthly form, (A-24) should be used for sending in annual reports on missionary homes. Two copies of the annual Home Report should be sent to the Governing Body. The Home Report should show money on hand at the first of the previous September, the receipts and disbursements for the whole year and the balance on hand at the end of August. The beginning figure must coincide with the amount of money on hand the start of the previous September or whenever the home started and the concluding figure must coincide with the final balance on hand from the August Home Report. If the home was not in operation for twelve months, the home servant will total up the report for missionaries during the time the home was open and up through August, the close of the service year, stating at the bottom of the report what months were included. At the bottom of the Home Report the home overseer will show in U.S. dollars the average cost of a meal per person and the average monthly cost per missionary.

17. Either on the bottom or the back of the annual Home Report the home servant should show the dates covering vacation time with separate dates covering leave time for any time taken by the missionaries during the year.

18. The figure shown for Bible studies should be an average monthly figure for the individual, to one decimal place.

19. If a missionary serves in more than one home in the country during the year, then his annual field service report would appear in part on two reports. However, we prefer to have the combined report. So when the reports come in from the two homes the branch coordinator can strike through the report of field activity for the missionary on the home that he moved out of as well as the new home which shows a partial report. Then put a new line on the report for the home where the missionary is now located showing the total report for the entire year.

20. If a missionary transfers from one home to another during the year or leaves missionary service, this should be noted on the bottom of the monthly report as well as on the annual report and even if a person is gone by the end of the service year, we would like to have his service totals shown on the annual home report up to the time he terminated his service. Also show the date he left missionary service.

21. On the annual report the total numbers of publishers and pioneers reporting in the congregation with which the missionaries are associated is requested as well as the figure for the same month last year. These should be the figures for the latest month available.

22. An annual report of field service for Gilead graduates not in missionary homes should also be tabulated from the monthly reports except for the British Isles, Canada, Germany and the United States. It should include information on the number of years in foreign service and the number brought to the point of dedication and publishing. All graduates still in special full-time service, not including regular or auxiliary pioneers, should be listed as is done month by month.

23. On the top right of the annual home report please show the population of the city in which the home is located, the number of publishers in the city, and the ratio of publishers to population.

24. DISTRIBUTION REPORT: At the close of the service year fill out the distribution report on forms AB-9 and AB-9b. These forms should be filled out in quadruplicate so that you can send two copies with the original air-mail reports and one copy with the second mailing to Brooklyn. They are based on your monthly stock inventory forms (AB-2). During the year following, please use this Distribution Report to watch movement of stock and to avoid over-ordering literature. *

25. ANNUAL PRODUCTION REPORT: At the end of the year total the monthly production reports, showing the total number of bound books, the total number of booklets, not distinguishing titles or languages; and the total number of magazines for The Watchtower and Awake! for each language. Show totals for forms. Also be sure to list any Bibles or concordances that are purchased from outside firms for branch distribution.

26. On your annual production report please show the current per-item production cost for any books, booklets and magazines produced locally.

27. PERSONNEL LISTINGS: We need three separate personnel listings,

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* The "Bal. on Hand" figures on Distribution Report forms AB-9 and AB-9b should reflect the actual count of literature and other items listed.

each on a separate sheet of paper as follows: (1) Bethel elders, (2) complete listing of Bethel family personnel, (3) circuit and district overseers, listing also their wives if married. These sheets should be made out in quadruplicate so the branch can keep a copy. Two copies should be sent with the first mailing of the annual reports and the third copy with the second mailing. Show personnel serving as of August 31.

28. These three listings should be typed on 8-1/2 by 11-inch sheets of paper. We request that you insert the sheets of paper in your typewriter lengthwise and run your listing across the 11-inch length of the paper rather than the normal way of inserting the paper in the typewriter.

29. On each listing set out the full name of each individual. After the name show in columns date of birth, baptism date, male or female, single or married, anointed or other sheep, total number of years in continuous full-time service, and specifically show the present service assignment in the branch.

30. Please list the individuals in alphabetical order and show at the top of each page the branch name and the date the report was made out.

31. The listings for circuit and district overseers should show each group separately, but on the same page.

32. ANNUAL BRANCH REPORT ON ASSETS AND LIABILITIES: This is actually a balance sheet, which means that the net loss or gain should be added to the assets or liabilities so that the sheet will balance. This report should be made out in local currency and also show U.S. dollar equivalents.

33. Each missionary home servant should make out an inventory of equipment and supplies~~as of August 31~~ and send it promptly to the branch coordinator. It will show the valuation of the property the Society owns in that home. List each home separately and show the total value. Do not send an itemized list of each home and its equipment to the Governing Body. The branch can keep these listings. An inventory of the branch ^{equipment & supplies} must also be taken ^{at the end of February} and the value shown. In determining values you should give the full value of things that are new or purchased that year. For depreciation deduct 10% annually on furniture or machinery that are permanent items unless you estimate the life of what is purchased is less than 10 years. If the item purchased will last for only 5 years in your estimation, then of course you would depreciate it at 20% a year. When all of the depreciation has been deducted and you are still using the equipment, then show its value at 10% of its original value every year thereafter. **

34. Linen, towels, and things of that kind usually last one or two years. On some things you must estimate the fair value of things that would be assets to the Society. In order to make out a good report of assets and liabilities have in mind what you could sell the different items for and what we would probably get. That would be a fair value. We do not want to inflate our assets. Detailed inventories of equipment are not needed by the Governing Body but should be kept at the branch.

* at the end of February

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**Any additional equipment obtained during the last six months of the year may be added to this inventory to give a current figure to use in connection with the annual report on assets and liabilities.

35. Of course real property should not be depreciated. If your real estate has been assessed at a realistic and current figure showing the value of the land and property that we own, then you can use this to show the value of the land and buildings. If the government does not assess property or the assessment value is not a realistic figure, then show a value that you feel represents the current probable selling price of the property. If there is considerable inflation in your country then you know that this figure would doubtless increase from year to year in value rather than depreciating as supplies and equipment would do.

36. The value of branch literature may be figured part at the pioneer rate and part at the congregation publisher rate. The proper ratio for figuring this may be determined by checking your annual field service report to see how much of the literature was placed by full-time publishers as compared with congregation publishers and the value of the literature in stock at the branch may be figured on that basis.

37. What is stated herewith in regard to depreciation and fair valuation of the assets has reference to the balance sheet of the Society only. Branches with corporations that must submit balance sheets to the tax authorities should fix the value of the Society's assets and make use of as big a depreciation as the law will permit if it is going to make a difference in tax payments.

38. In the left-hand column of the balance sheet assets should be listed. They could be as follows: value of literature in stock at the branch; value of literature in stock in the congregations (you may use the balance due the Society on their magazine and literature accounts); value of property; value of equipment, machinery, cars; accounts receivable including accounts with other branches according to the latest available statement; cash on hand (No. 71 on the financial report); bonds; any uncashed checks or other funds from branches not yet included in your financial report; special bank deposits on interest; securities; notes receivable; mortgages receivable, including amounts due on Kingdom Hall loans as of August 31. Indicate the number of different Kingdom Hall loans. Also include the value of inventories for the branch and missionary homes. Add anything in this column that shows the value of the branch in the way of assets.

39. In the right-hand column list all liabilities including indebtedness to the home office or other branches using the latest statement available; all bills outstanding and not yet paid; subscriptions received but not delivered fully (multiply total subscriptions being sent by half of the annual public subscription price in your country regardless of how many months the subscriptions have to run); also any accounts that we have with congregations, circuits or others where we owe them money; personal expense accounts; any loans; special conditional donations and other liabilities.

40. If the assets are greater than the liabilities then the difference constitutes the net worth. This figure should be shown under the total of the liabilities and the two figures added together should be the same as the total assets. If the total liabilities are greater, then the difference constitutes a net loss. This figure should be added to the total of the

assets. In this way the figures at the bottom of the two columns of the balance sheet will balance in local currency and in dollar equivalents.

41. BRANCH ACCOUNTS: It will suffice to send in a single dated sheet showing the name of your branch and headed "Accounts Receivable From Other Branches." Then list the name of the branch(es) with which you have an account receivable and the amount due your branch in U.S. dollars at the end of the service year. A copy of this should be sent both with the original set of annual reports and with the duplicate set. It is not necessary to list any credit accounts, but only debit accounts and these should also be shown on your report of assets. Any accounts with a combined total of \$20 or less for the year should not be listed but should be written off and charged to your Foreign Service Account unless there are exchange or tax restrictions. A credit memo should be sent to the branch concerned in the amount written off. The same procedure should be followed later if you are instructed to write off or credit any of the accounts you list. If there are reasons why you do not wish to have accounts written off always state this clearly each year.--See 6:58-66.

42. FOREIGN SERVICE ACCOUNT: This can be typed out on a plain sheet of paper or a ledger sheet and one copy sent with each of the annual branch report mailings. It should be headed "Foreign Service Account for" and then the name of your branch. If you had no foreign service expenses, then that should be noted in your covering letter. Entries included on the foreign service account should be any cash expenses for Gilead students or amounts sent to countries not under your direction and which are not charged to a branch account, as shown by the dollar figure on the A-13 report for 66A. This figure should not be reconverted from the local currency figure but the dollar figure should agree with the figure shown on your annual financial report which is the total of the dollar figures shown on the monthly reports.

43. All branches making gift shipments should have a foreign service account and will charge against this account all of the expenses in connection with gift shipments of literature which would include the cost of the literature, shipping charges, insurance and handling charges. Also shown on this account may be charges for invoices for literature to various branches of less than \$1.00 and magazine invoices totaling less than \$5.00 for four months.--See 6:59, 68.

44. Supplies of Our Kingdom Ministry sent to other countries are not chargeable. The cost is always considered a local printing and mailing expense unless a congregation requests supplies of Our Kingdom Ministry sent airmail.

45. The branch should list also any charges on branch accounts of a combined value of \$20 or less for the year since these are written off the branch account automatically at the year's end and should then be listed on the foreign service account for our records at the Society's headquarters. Additionally on the foreign service account you should list the amounts written off larger accounts that you have with other branches as directed by the Publishing Committee.--See 6:66, 67.

46. This statement of the foreign service account is sent in to the Brooklyn office at the end of each service year with the annual reports showing the total foreign service charges. Then the account is considered closed as of the end of the service year. This foreign service account is considered as a local expense account. You may keep it conveniently by making a carbon copy of a ledger sheet throughout the year and totaling the amounts at the end of the service year or by copying off the figures separately at the end of the year if you prefer. The branch should keep a copy of what is sent to Brooklyn.

47. ANNUAL BRANCH REPORT OF ACTIVITIES AND FINANCIAL STATUS (A-3): On this form you will fill in the information requested from the various annual reports you have made up. It is the same information that is asked for on the yearly report form (A-1), so for further information on how to fill it in, please see the remarks which follow. The A-3 form should be made out in quadruplicate so you can send two with the first set of annual forms to Brooklyn and the third copy with the second mailing. Kingdom Hall loans are considered as an investment which means they will be listed under assets on your balance sheet but not included in accounts receivable on the A-13 or A-3 forms.

48. It is good to look over your A-1 form and if there are any details that have been changed on that form then it would be helpful to note these under "Remarks" on the A-3 form so that we can keep our copy in Brooklyn up to date and accurate with the same information you show on your copy. Any uncashed checks from branches not included on the A-13 financial report in figure 71 should be listed in the space provided on the A-13 form and on the A-3 form under "Remarks."

49. YEARLY REPORT (A-1): After the annual reports have been acknowledged and found to be in order the figures that appear on the A-3 form should be accurately posted on your A-1 form. The A-1 form is the most complete single record of branch activity and should be kept neat and clean and should be available for zone overseers who come to serve your branch. The branch coordinator will do well to consult it periodically in his work as it contains helpful information on literature movement that will be of assistance in ordering literature and in planning campaigns. Both sides of the form should be kept up to date.

50. Under the heading, "Printing Done Commercially or By Branch" (A-3) include material published by commercial firms for the branch, all mimeographed forms, handbills, magazines, as well as material printed, or bought, such as Bibles and concordances whether used locally or shipped to other branches.

51. Under the heading "All Other Printing" include all items aside from books, booklets and magazines.

52. Under the heading "Largest in Principal Language" (on form A-3) list the book that you had the largest movement of during the year as shown on your Distribution Report (AB-9) and the same for 64-page and 32-page booklets.

53. Under the heading "Total All Languages" you should include all of

the books or booklets in all languages that you shipped out during the year to congregations, pioneers, branches, or interested people. Ninety-six-page booklets can be included under the 64-page heading.

54. Since some adjustments have been made on the A-3 form, the columns on your A-1 form should be made to coincide with the A-3 forms so that all of the figures will be shown.

55. BRANCH QUESTIONNAIRE: Each branch coordinator should have filled out ~~three~~ ^{two} copies of the branch questionnaire form (A-23), ~~two of which are one~~ to be filed with the Brooklyn office and one at the branch. Keep this information up to date. It is good for the branch coordinator to review this form once a year, making the necessary changes and advising the Brooklyn office about the changes to be made on its copies. Any minor adjustments may be made by sending the details on ~~two~~ ³ plain sheets of paper to be attached to the forms that ~~were~~ ^{was} sent in previously. If there are any major changes to be made, please ask for new forms and they will be sent.

56. This questionnaire gives the Society's office in Brooklyn valuable information and details concerning the branch property, where mail could reach you in case of an emergency and other information we need to have, so please keep it up to date and correct at all times.

57. COST OF LIVING CHART: Each branch is provided with a Cost of Living Chart for countries under its jurisdiction. Each year in June the branch will fill in the requested information on its copy of the chart. When the copy of the chart held in Brooklyn is sent to the branch, then this information may be filled out on the Brooklyn copy and returned for our files here.

58. Then whenever suggestions are made for changing allowances for special representatives of the Society, this Chart can be consulted to see how much the cost of living has actually increased. If there seems to be some need to adjust the allowances during the year and there has been a considerable increase, then you may want to type up the figures on a plain sheet of paper and submit them with your request for comparison with the June figures shown on the Cost of Living Chart.

the books or booklets in all languages that you shipped out during the year to congregations, pioneers, branches, or interested people. Ninety-six-page booklets can be included under the 64-page heading.

54. Since some adjustments have been made on the A-3 form, the columns on your A-1 form should be made to coincide with the A-3 forms so that all of the figures will be shown.

55. **BRANCH QUESTIONNAIRE:** Each branch coordinator should fill out three copies of the branch questionnaire form (A-23), and attach one to be filed with the Brooklyn office and one at the branch. Keep this information up to date. It is good for the branch coordinator to review this form once a year, making the necessary changes and advising the Brooklyn office about the changes to be made on its copies. Any minor adjustments may be made by sending the details on a plain sheet of paper to be attached to the form that was sent in previously. If there are any major changes to be made, please ask for new forms and they will be sent.

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17. PIONEERS

1. Jehovah's Witnesses who are accepted for pioneer work should be good congregation publishers before ever being put on the pioneer list. A pioneer should be a respectable person, modest and clean in body and spirit, one who uses the spirit of a sound mind and manifests the fruitage of God's spirit in speech and conduct. He should be able to give a good presentation of the truth in the field service. Pioneer service is an honored privilege, and those who serve as pioneers should be diligent workers and should have a fine reputation in all respects. It is important that the special, regular and auxiliary pioneer ranks not be built up with just numbers, but, rather, with persons who have God's spirit and the spirit of a sound mind.

2. THE PIONEER'S ROLE: When someone is appointed as a regular pioneer, special pioneer or missionary, it does not put him in a higher position than one who is a congregation publisher. He should cooperate closely with the local body of elders and should also appreciate the importance of showing active concern for others in the congregation. He should be grateful that he can arrange his personal affairs to be in the full-time service, but there is no reason for him to have a high-minded or superior attitude.

3. If a pioneer is appointed to serve as an elder or a ministerial servant, it would be done only because of the recommendation on the part of the local body of elders and the circuit overseer that he meets all of the Scriptural qualifications.

4. PIONEER REQUIREMENTS: It is expected that regular pioneers will devote an average of 90 hours a month to field service. Doing so will make it possible for them to attend two circuit assemblies and one district assembly as well as enjoy a vacation period, if desired, and still be able to meet the yearly requirement of 1,000 hours. Those who enroll at a time other than at the beginning of the service year are required to report a share of the 1,000 hours proportionate to the number of months they served in the service year; 833 hours if they served ten months, etc.

5. Pioneers should be workers and they are expected to accomplish things in the field. Their chief interest should be the Kingdom-witnessing and disciple-making work, being able to use the Bible effectively at the doors, making return visits on those who show interest, starting and conducting home Bible studies, helping people to learn the truth and getting them into the congregational arrangement. Those who lack such ability or experience should be encouraged to serve as auxiliary pioneers for a few months in order to qualify prior to taking up regular pioneer service.

6. PROCEDURE FOR ENROLLING PIONEERS: All information called for on the Application for Regular Pioneer Service (S-205) should be supplied. If necessary, a slip (S-215) is sent asking for missing information. The applicants should meet the requirements outlined in the publications of the Society.

7. The applicant's field service for the last six months should be carefully considered. If only a few hours are reported each month and the

activity is otherwise quite limited, the application should be rejected. If the applicant is highly recommended, however, and there are extenuating circumstances, exceptions can be made. If there is no basis for making an exception, a letter should be sent to the congregation service committee along with the application form, giving the reason why the application is rejected and recommending the auxiliary pioneer service for the applicant for four to six months in order to give him opportunity to build up his field activity and otherwise qualify for the regular pioneer service.

8. If the elders do not feel that a person qualifies to serve as a regular pioneer, they can discuss matters with him, letting him know what he needs to work on for improvement so as to qualify in the future. In such a case, the application would not be sent to the Society.

9. Persons who are put under any restrictions by a judicial committee would not qualify for pioneer service until all such restrictions are removed. A person who was disfellowshipped previously would not be considered for pioneer service until a minimum of one year after reinstatement and after all restrictions following reinstatement are lifted. Persons previously removed from the pioneer list due to disciplinary action will be considered for enrollment only after a period of at least one year from the date of their removal.

10. If the Application for Regular Pioneer Service is approved, make out a ~~Pioneer~~ Identification and Assignment card (S-202), the congregation notice of appointment (S-236) and an envelope for sending supplies. (Note: After each operation has been completed in connection with handling an application, the symbol for such operation should be checked off on the application in the box "For Office Use Only.")

11. The identification card (S-202) and the notice of appointment (S-236), along with enough Regular Pioneer Report cards (S-200) to last the balance of the service year, are sent to the congregation.

12. When sending out the appointment to the pioneers, it sometimes is good to encourage them to build up a particular feature of service that may have been weak, particularly if approval of the application was a borderline case. If they are transferring from auxiliary to the regular pioneer list and their service record has been very good, a note of commendation can be sent encouraging the pioneers to keep up the fine service.

13. Office records are typed up from the application. They include: a Personnel Card (S-217), the pioneer field service office record (S-216) and a file folder to hold the application and correspondence. If the applicant was on the pioneer list before, pull his former Personnel Card from the inactive file, and if his pioneer field service office record is still in the inactive file, this should be put back in the active file. The date the person is entering the pioneer service should be shown on the lower left-hand section of the Personnel Card and also in the "Remarks" column of

the S-216 form. Whenever a person is transferred to the special pioneer, circuit or district work, or goes to Bethel or Gilead, show this and the date on the lower left-hand section of the Personnel Card and on the S-216 form. When the individual leaves the full-time service, show the date and reason for leaving the pioneer service on the lower right-hand section of the Personnel Card.

14. If a regular pioneer wishes to change his assignment, advise the new congregation of the pioneer's assignment to work with them by sending an appointment notice slip (S-236) ~~along with a new Pioneer Identification and Assignment card (S-202) that can be given to the pioneer.~~ Place the correspondence requesting the change in the pioneer file folder.

15. A pioneer assigned to work isolated territory receives an Isolated Territory Assignment (S-91). Only one regular pioneer would be given a certain isolated territory assignment. If more than one pioneer will be working in the same isolated assignment, the other pioneers are assigned by a written letter from the office to work with the one holding the territory. The one holding the territory is responsible to make the necessary reports to the office on the progress being made in the assignment.

16. PIONEER CHECKUP: Once a year, generally at the beginning of the service year, a checkup is made on all regular pioneers to review their field service activity for the service year just ended. Each congregation is to submit on a Pioneer Information Report form (S-207) an alphabetical listing of all active regular pioneers in the congregation, along with their total hours for the service year. Time spent as publishers or auxiliary pioneers should not be included in the total. Each pioneer listed will receive a pioneer checkup letter (S-221a) showing his name and his field service total, and each body of elders will receive a copy of the S-201 letter.

17. As the Pioneer Information forms are received, they are put in alphabetical order according to state (province), city and congregation. An envelope is made for each congregation from the congregation address stencil or card file. The Pioneer Information Report form is checked against the pioneer field service office record card (S-216), noting the correct listing and spelling of names, making any corrections that may be needed. The correct field service total shown on the S-207 form is then posted in red on the S-216 form on the line for August in the "Remarks" column.

18. After the information shown on the Pioneer Information Report form (S-207) is posted on the S-216 cards for the individual pioneers, then the S-207 form is used as a worksheet to type up the pioneer checkup letters (S-221a). Show the name of the pioneer as listed with the Society and a few spaces after that the pioneer's field service total. After being proofread, the letters (S-221a) for all the pioneers listed on the Pioneer Information sheet, along with an S-201 letter for the body of elders, are put in the envelope for the congregation, to be sent to the congregation.

19. Names of pioneers who have fallen considerably below the pioneer requirement should be listed in a postscript on the letter to the elders

(S-201). The elders are requested to meet with such pioneers to see if improvements can be made, or if their removal should be recommended. Congregations that have no pioneers should nevertheless be sent the S-201 letter so the elders will be alert to ways they can encourage pioneering.

20. Credit should be given to pioneers who attended the Kingdom Ministry School or Pioneer Service School during the year or who were called in by the Society to do pre- or post-convention work. Pioneers who attend the Kingdom Ministry School or Pioneer Service Schools may be credited according to the number of hours they spend in class. Those doing convention work are given credit to the extent that the total for the month (for hours in field service plus time spent in convention work) does not exceed the monthly requirement. Thus, if for a particular month 50 hours are reported in field service and 70 hours in pre- or post-convention work, only 40 of the hours spent in convention work would be credited toward meeting the hour requirement for that month. The amount of hours reported in convention work that can be credited toward the yearly hour requirement would have to be determined from the S-216 record card for each of the months involved, and then the total number of hours that is creditable toward reaching the yearly hour requirement is posted on the S-207 form, which is used as a worksheet to type up the individual letters (S-221a) for the pioneers. The total number of hours for pre- and post-convention work that can be counted toward meeting the yearly hour requirement is shown as a credit figure separate from the field service total (e.g. 925 + 75 Credit) both on the pioneer field service office record (S-216) and the pioneer checkup letter (S-221a).

21. **CERTIFICATE FOR PIONEER MINISTER:** A person on the regular or special pioneer list for at least three months may be sent, on request only, a certificate stating he is a pioneer minister if he has met or exceeded the pioneer requirements. If a person is not doing well in meeting the requirements, he will not be given a certificate. If a pioneer requests a certificate, he should clearly state why he is making the request. Certificates are not issued merely because one serves as a regular or special pioneer. Rather, a certificate is issued only when there is a specific need for it. Certificates should be signed by the branch coordinator, or someone else having authority to do so. It may be notarized if required.

22. Auxiliary pioneers will not be sent a certificate. It is available only upon request, and where the need exists, for regular and special pioneers or for circuit and district overseers, if they need this certificate instead of the Certificate for Ordained Minister that they may request if it is needed for some reason.

23. **PROCEDURE FOR REMOVING PIONEERS:** If a regular pioneer asks to be removed from the pioneer list and you do not feel that unusual circumstances might make it advisable to encourage him to stay on the pioneer list, then his removal could be processed. His records would be taken from the active file. These include the Personnel Card (S-217), the pioneer field service office record (S-216) and the file folder that contains the application and other correspondence. Using a blank sheet (8-1/2 x 11), type the name of the pioneer and the congregation in the upper left-hand corner, and in the upper right-hand corner show REM (for removal), date of removal (usually

the first of the month) and the reason for removal. Use this as a cover sheet, affixing it to the correspondence regarding the removal.

24. Type the name of the pioneer and the congregation on the removal letter (S-219). Send the removal letter (S-219), a Transfer of Literature form (S-19) and a congregation notice of removal (S-220) in care of the secretary. If the pioneer has an account with the Society, enclose a statement of account (S-76) with the removal letter (S-219), showing the debit or credit balance, and three Transfer of Literature forms (S-19). If the individual has written, requesting removal from the pioneer list, a postscript can be put at the bottom of the S-219 letter acknowledging his request.

25. After notifying the pioneer of his removal from the list, take the removal sheet (8-1/2 x 11) and put it with the pioneer application in the file folder with the most recent Personal Qualifications Report forms (S-326) from the last two circuit overseers. Also, the most recent S-326 form submitted by the elders can be retained in the file. Also include any letters you feel should be retained for the period of one year or that should be kept permanently in the "Do Not Destroy" file. Type on the lower right-hand section of the Personnel Card (S-217) the date of removal and the reason for discontinuing the pioneer service.

26. If a pioneer is being removed from the pioneer list because of improper conduct, incompetence for one reason or another, or has been reproved with restrictions and privileges applied by the judicial committee, then instead of using the removal letter (S-219), a letter should be written offering appropriate counsel with a copy being sent to the elders. (No letter is sent to those being removed because of being disfellowshipped or disassociated.) This should also be noted on the Personnel Card (S-217) briefly, as well as on the removal sheet. In some cases the correspondence should be marked "DO NOT DESTROY" and then be preserved permanently. Where there is correspondence being retained in the files on a permanent basis, this should be indicated on the Personnel Card (S-217) with a notation "DND" (for "Do Not Destroy"). This notation will help in preventing undesirables from reentering the pioneer service if they move to another congregation that does not know their background, etc. Even though a person may qualify for pioneer service later on, it is good to have this information in the records.

27. Some lazy persons may take up pioneer work because they think people will then take care of them. Such type of people should be removed from the pioneer ranks. If an individual does not have a good recommendation, the body of elders, after talking with the pioneer and trying to help him but without results, should write a factual letter to the Society, recommending the pioneer's removal. The pioneer field is not a place for people trying to avoid work. The reason for arranging the pioneer service is to help people put in more time preaching the good news of the Kingdom and at the same time give them reduced rates on the Society's publications to help them in caring for some of their living expenses while in the pioneer service.

28. INFIRM PIONEERS: Pioneers who have been exemplary and have served for at least 15 full service years and who are over 50 years of age, are unable to meet the hour requirement because of infirmity, and who desire to

remain on the list, may be permitted to do so if they make such a request and the elders give them a good recommendation. Those placed on the infirm pioneer list should be encouraged to do as much as they can in field service, even though they may not be able to meet the requirement of hours. The infirm arrangement is not a provision for an individual to take care of his sick relatives, do added secular work, etc. Rather, it is an arrangement that enables one who is advanced in years and/or with infirmities who is no longer able to meet the hour requirement to continue as a pioneer.

29. Elderly persons entering the pioneer service do not come under this infirm list. Some individuals enter the pioneer service when they are sixty or seventy years of age. If they do, they are expected to meet requirements or transfer to the publisher ranks. The infirm pioneer list is kept only for persons who have been pioneering for a good portion of their lives, at least 15 years. Just because a person is old is no reason to put him on the infirm list. If an older pioneer who develops health problems is willing to transfer to the publisher ranks, there is no need to encourage the individual to become an infirm pioneer. Rather, the infirm list is a provision only for those who desire to remain on the pioneer list, feeling they would be taking a backward step if they adjusted to the publisher ranks, or who have had a heartfelt desire to serve always as regular pioneers.

30. OBTAINING LITERATURE: All pioneers should be encouraged to get their literature supplies from the congregation with which they associate. This will save the Society shipping expenses. It is not necessary to have accounts with pioneers living in congregation territory and who can attend congregation meetings.

31. Those working in isolated territory as temporary special pioneers may have an account with the Society for magazines and literature. Only one in the group need have such an account. Magazines and literature will be charged to the temporary special pioneer at pioneer rates. This is different from the way we set up magazine accounts for isolated pioneers where local publishers may draw on the stock. (See Daily Receipts and Accounts, paragraphs 40, 41.)

32. FREE LITERATURE: When the Society releases a new publication at a convention, all pioneers, special pioneers and missionaries on the list for six or more months who are attending the convention are usually given a free copy. A copy is also given those in circuit or district work and Bethel service. This applies only to publications that the Society prints, books and booklets that are going to be used as campaign literature in our regular house-to-house work.

33. The branch office may supply one free copy of the Yearbook to all who have been in such full-time service for at least six months, who read English or the language in which the Yearbook is printed. This is customarily done through the congregations.

34. Whenever new books are sent to branches in their country's principal language and these are not released at conventions, then the branch may provide a free copy to each of its pioneers who have been on the list for six

or more months. These can be mailed directly to the pioneer if isolated; otherwise the copy will be provided from the congregation's stock and credit requested. This does not apply to booklets or new publications in languages other than the language of the country in which the branch is located. Each branch knows the predominant language of its country. It would know what to do under the circumstances. Giving pioneers and others as mentioned above a free copy of a publication will encourage them to distribute the publication in the field. However, if the release is at a convention and some pioneers are not there to get their free copy, the branch will not send a free copy, because it would mean too much trouble to find out who was at the convention and who was not there.

35. AT DISTRICT OR NATIONAL CONVENTIONS: Regular and special pioneers who are on the list for six months or more at the time of a national or district convention may use the Identification and Assignment card (S-202) in order to obtain meal tickets for use at the convention. Since this card shows the date of appointment of the regular or special pioneer it may be shown to those authorized to issue convention meal tickets. Circuit and district overseers would also follow the same method of obtaining meal tickets. Bethel family members can simply show their Bethel identification. In some branches it may be advisable to issue the card (S-202) to Bethel family members if they do not already have a Bethel identification.

36. It is left up to each circuit to determine whether or not free meals will be provided for regular and special pioneers attending circuit assemblies.

37. IDENTIFICATION AND ASSIGNMENT CARD (S-202): This card may also be used for obtaining one copy of each release at a district or national convention or to give evidence that the bearer is entitled to literature at pioneer rates. Bethel family members can simply show their Bethel identification for this purpose unless it has been necessary to issue an Identification and Assignment card (S-202) for their use.

38. RECEIVING FIELD SERVICE REPORTS FROM PIONEERS: A pioneer should report every month whether he is active or not in the field service. If he has not published during the month, he should nevertheless turn in a report, marking on the card his reason for no activity. If he has put in only a few hours in a particular month, and certainly he should try to spend some time in service, he would still be counted as a pioneer publisher. He may make the time up later in the year so the report will average out. If sickness or other circumstances caused the shortage of hours and it would be hard to make up the time later, the body of elders may ask that special consideration be shown in such case. Pioneers are to give their report card to the secretary promptly at the end of each month. After posting the report on the Publisher's Record card for the congregation files the secretary will sign it and mail it to the branch office along with the congregation report (S-1) no later than the sixth of the month.

39. AUXILIARY PIONEERS: Branches should exhort publishers whose circumstances permit to share in auxiliary pioneer work. To build up this interest they can follow the articles in Our Kingdom Service as published in Brooklyn. The applications for auxiliary pioneer service (S-205b)

should be submitted to the presiding overseer for approval by the congregation's service committee, and these applications are retained in the congregation file.

40. The requirements for auxiliary pioneer service are not as extensive as for regular pioneers, only 60 hours per month instead of 90. Auxiliary pioneers can obtain magazines and subscriptions at pioneer rates, but will pay publisher rates for other literature.

41. SPECIAL PIONEERS: From pioneer ranks we usually find individuals who are willing to take up special pioneer assignments in isolated territories or assist congregations needing help. The Branch Committee should be keenly interested in opening up new territories in the branch territory. In selecting special pioneers, give preference to those who are capable of organizing small groups into congregations. Select pioneers whose reports prove that they are effective in developing interest and conducting productive Bible studies. A special pioneer does not have to be a highly educated individual, but he needs to have the fruits of the spirit, humility, determination, endurance and a good knowledge of the truth. He needs to be one who is convincing and can mix well with people. Under all circumstances he should be an exemplary disciple of Christ Jesus, not an odd person or a fanatic. If you have congregation publishers that meet the above requirements and they are willing to go wherever they are assigned as special pioneers, then they can be approached as to their availability.

42. If a branch has territory where there is one publisher for every 1,000 inhabitants, generally special pioneer help would not be needed. But there may be provinces or some towns that do not have that ratio. So we might consider special pioneers for a territory that has only one publisher for every 3,000 inhabitants or more, but generally not less than this, unless there are interested persons in some scattered sections that should be built up and trained by the special pioneer. Or, there may be congregations that are doing well in covering their territory but a well-qualified brother is needed as an elder and the need cannot be filled in any other way.

43. The special pioneer quota as set by the Service Committee in consultation with the Publishing Committee, includes missionaries, special pioneers, (infirm special pioneers also) and temporary special pioneers. It is best to go by the number enrolled rather than the average reporting from month to month in determining whether more should be added to the list unless otherwise advised.

44. Care should be exercised in appointing special pioneers. The primary purpose behind this arrangement is to add impetus to the preaching of the good news in areas where little is being done. Increasing economic pressures make it difficult for special pioneers to continue. Also, the rigorous schedule requires stamina and good health. In isolated areas, upbuilding association may be limited. Applicants should be encouraged to

view themselves and their circumstances realistically. If good judgment confirms that they really are not in position to serve with joy and effectiveness, it would be better for them to stay in the regular pioneer service where they are free to adjust their activities according to their own circumstances. Of those that do apply, consideration can be given to those who have demonstrated a genuine interest in helping people, an ability to get results and a determination to stick with an assignment when things are difficult. It is best not to enroll individuals with limited ability, health problems, or those motivated by a spirit of adventure, or by the prospect of financial income.

45. Often special pioneers are assigned to work with congregations. Unless there are unusual circumstances, they will ordinarily be assigned in pairs. Jesus gave assignments to his disciples in this way. (Luke 10:1) There are definite advantages in having a close companion to work with. (Eccl. 4:9-12) For that reason, married couples often prove to be best suited for this type of assignment. In cases where sisters are assigned as partners or brothers are put together as a team, consideration should be given to the compatibility of their personalities, their age differences and backgrounds. If a conflict in personalities persists despite encouragement over a period of time, it would be better to reassign these individuals with other specials with whom they are more compatible.

46. ENROLLING SPECIAL PIONEERS: When one is recommended for special pioneer service by the elders of the congregation or the circuit overseer and reports on field service activity indicate he is qualified, he can be sent a letter explaining arrangements and requirements for special pioneers and a Questionnaire for Prospective Special Pioneer (S-208). Upon receipt, the questionnaire is carefully checked. If the individual is qualified but is not going to be given an assignment, he can be told that his application is being placed in the files to be considered along with others when openings occur in the future. When the individual is assigned to serve as a special pioneer, a personal letter is written, making the assignment ~~and enclosing a Pioneer Identification and Assignment card (S-202) with "Special" typed on the card to indicate it is a Special Pioneer Identification and Assignment card.~~ A copy of the assignment letter can be provided to the elders of the congregation he will be working with and also the circuit overseer. The copy of the assignment letter is placed in the pioneer folder and an appropriate notation is made on the Personnel Card (S-217) and also on the field service record (S-216) of the date of appointment as a special pioneer.

47. Special pioneers and missionaries are required to put in 140 hours a month. Sisters who are 40 years of age or older have a requirement of 130 hours a month. If faithful in their service month by month, the individuals receive an allowance from the branch office. This allowance varies in different countries. The allowance for each country is established by the Publishing Committee of the Governing Body, based on recommendations submitted by the branches.

48. In addition to the regular monthly allowance, special pioneers may request a travel and rent allowance if approved for your territory by the Publishing Committee for each month they meet the hour requirement.

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Special pioneers on approved emergency leave for more than a month may receive the regular and rent allowance due them if requested, but not the travel allowance. Gilead graduate circuit overseers and missionaries taking leave of absence and vacation continue to receive their regular allowance.

49. SPECIAL PIONEER REPORT: On receipt of the special pioneer reports (S-212), they are placed in alphabetical order according to the names of the individuals. Each report is carefully checked.

50. Deductions will be made from the allowance and credited to literature and magazine accounts as requested by the special pioneer. Credit Memo (S-73) will be made out in duplicate. As these credit memos are posted, the duplicate is put with the statement and mailed to the special pioneer. The original is filed.

51. SICKNESS: If for unavoidable reason a special pioneer fails to meet the hour requirement, he may request all or part of the allowance, stating the reason why he was unable to meet the hour requirement. The branch office can determine if a full or partial allowance should be sent in view of the circumstances.

52. Usually special pioneers who are ill, limited in field service due to storms, floods, etc., will be sent the allowance and a letter of encouragement. After posting the field service activity on the S-216 card and the amount of the allowance in the "Remarks" column, the S-212 forms are filed by month and kept for seven years, or as long as required by the Statute of Limitations in your country.

53. Special pioneers who are ill will be given allowances and personal expense account credits, even if the illness requires them to be out of their assignments, as long as they continue on the special pioneer list. If one is not well physically after six months of illness, he may have to leave the missionary or special pioneer work, particularly if he has not been in special service (Bethel, circuit and district, special pioneer and missionary) for a minimum of fifteen years. The Branch Committee should consider each case. Those who have been in such special service for fifteen years can be given more consideration as the individual circumstances may require and their hour requirement could probably be lowered if necessary. Personal expense accounts automatically cancel if there is a break of three months or more in one's record of continuous service. (See chapter 8, paragraph 26.)

54. The decision as to whether a special pioneer should get his allowance if he does not make his quota will be determined by the Branch Committee or someone assigned by the Committee to handle routine matters. If the special pioneer does not make his requirements but just takes off from his assignment for no valid reason or takes time off to engage in secular work or other personal pursuits, there would be no basis for giving him the allowance or personal expense account credit for the month or months involved, and you may want to write him for an explanation.

55. CONTINUOUS SERVICE: Where an individual has had to break his record of continuous service, he will count up the number of complete service years (September 1 through August 31, inclusive) during which he was in full-time service and count the total number of service years as a continuous service record no matter how long he was out of such service. Parts of service years will not count. The number of complete service years of full-time service, as outlined above, will be counted toward vacations and the personal

expense account. (See also Bethel Family, chapter 2, paragraphs 39 and 40.)

56. PERSONAL EXPENSE ACCOUNT: At the beginning of each calendar year, the amount established by the Publishing Committee will be credited to the account of the person in special full-time service according to the number of years he has spent in such service.

57. Personal expense account credits automatically cancel if one leaves the list of those in special service for a period of more than three months. (See "Personal Expense Account," Bethel Family, paragraphs 65-75 for additional details, also Pioneers, paragraph 53.)

58. VACATION ARRANGEMENTS: All those who enter the special pioneer, ~~or missionary, circuit, district or school instruction~~ work are entitled to two weeks vacation each year for the first two years of their full-time service. (A week here means any seven consecutive calendar days.) Following those first two years he will receive extra days of vacation which will be available to him after August 31 of each service year (except for missionaries who take leave of absence time). For example, those who sometime during the service year complete two years in full-time service, including service in regular, special, missionary, circuit, district or school instructor service or in Bethel service, will qualify for one extra day of vacation after August 31 of that service year. Those who pass the four-year mark sometime during the service year qualify for two extra days of vacation after August 31 of that service year. (A service year runs from September 1 through August 31 of the next calendar year.) This means that they will be able to add two days to their regular two weeks' vacation. The chart below sets out the information:

After 2 years	1 extra day
After 4 years	2 extra days
After 6 years	3 extra days
After 8 years	4 extra days
After 10 years	5 extra days
After 12 years	7 extra days
After 14 years	8 extra days
After 16 years	9 extra days
After 18 years	10 extra days
After 20 years	11 extra days
After 22 years	12 extra days
After 24 years	14 extra days

59. There will be no additional accumulation of time after 24 years. This means that the maximum of vacation time would be four weeks.

60. In cases where an individual has been in and out of full-time service activities as a regular pioneer, special pioneer, missionary, circuit or district overseer or Bethel member, he will count as his years of service the total of complete service years served. In other words, if one served from July 1, 1975, to October 1, 1976, left the service for some reason and then came back into the full-time work, one complete service year is included in that time period, namely, September 1, 1975, to August

31, 1976. So that would be counted as one year to be added to one's current uninterrupted full-time service. Auxiliary pioneer activity does not count. If one served from July 1, 1975, to April 1, 1976, that would not be a complete service year and that time would not be counted at all.

61. AGE AND ADDITIONAL VACATION DAYS: When one reaches the age of forty-five prior to completing twelve full service years of service, he will in addition be granted an extra seven consecutive calendar days of vacation and will continue to increase his vacation time progressively. This will become effective after the end of the service year during which he or she becomes ~~to his original two weeks be granted an extra~~ forty-five years of age. seven consecutive calendar days of vacation

62. When one reaches the age of sixty, regardless of how long he or she has been in the full-time service, he or she will be allowed fourteen extra vacation days per service year, a total of four weeks of vacation. This will become effective after the end of the service year during which he or she becomes sixty years of age.

63. FIRST INCOMPLETE SERVICE YEAR IN SPECIAL PIONEER, ^{OR} MISSIONARY, CIRCUIT, DISTRICT OR SCHOOL INSTRUCTOR SERVICE: When one first enters special pioneer, ^{or} missionary, ~~circuit, district or school instructor~~ service and has not previously been in full-time service which would qualify him for vacation then he will receive a credit of one vacation day for each full calendar month that he or she has worked. Partial months which one has worked would not count for vacation time. For example, if someone started special pioneer work January 1, 1977, then after August 31, 1977, he would have eight days of vacation time available to use.

64. SCHEDULING MISSIONARY AND SPECIAL PIONEER VACATIONS: It is up to the missionaries and special pioneers to schedule their vacation time as they wish during the service year. Many find it advantageous to take their vacation time in connection with an assembly or toward the end of the service year. However, it is up to each one to schedule his vacation as he wishes according to the time available during the service year.

65. Missionaries and special pioneers who take two weeks of vacation in one month are expected to report at least half the normal requirement of hours of field service. If one is eligible for additional days of vacation time, then when such days are used, whether in connection with the two weeks' vacation or otherwise, he will be allowed to deduct five hours of field service from his total field service time for the month for each vacation day used and still receive his allowance. Of course, missionaries and special pioneers who are eligible for four weeks of vacation and who take all of this time in one month will want to report some field service time so as to continue regular in field service. For a month when one takes some vacation time he should mention the dates of his vacation and the number of days used on the monthly report form under "remarks concerning report" or at the bottom of the form.

66. Missionaries and special pioneers will receive a number of days off for the yearly district assembly (or international assembly) in addition to their regular vacation. Five hours are allowed for each district or

international assembly day. Thus, if attending a four-day district assembly, one would have to report only one hundred twenty hours to receive the allowance for that month. This time allowance for attending a district or international assembly is granted in connection with only one assembly a year. The time allowance does not apply to circuit assemblies. For the month when one attends a district or international assembly, this should be stated on the report form for the month under "remarks concerning report."

67. From time to time there may be some personal matters that those who are special pioneers or missionaries may wish to attend to other than when they are on their vacation. In such a case they may leave their assignment for one or two days without taking vacation time. Of course, they would still need to meet the normal hour requirement. If more than two consecutive days are involved, then vacation time would need to be used. It is not the intention to add such days to regular vacation time, but they may be taken at times other than when one is on vacation.

68. EMERGENCIES: If there are extenuating circumstances or personal problems which make it necessary for one in the full-time service to be away from his assignment for more than the normal vacation time, including extra accumulated days under this new arrangement, it would be appropriate for him to correspond with the branch office of the Society for his country and explain the problem. If it is just a matter of a few more weeks that he would be away, or if he has had a serious surgical operation and needs a period of recovery, or a serious automobile accident has occurred, or some other problem, it would be good to set out in the letter to the branch what the situation is and how much extra time it appears will be needed.

69. In many cases it may be possible to work out some arrangement so that one will be able to continue in full-time service and still have some vacation time available to use later. On the other hand, if one would have to be away for many months, then it would be practical to terminate full-time service and make application again when the problem has been cleared up. Certainly it will not hurt to bring the problem to the attention of the branch office and in some instances arrangements might be made to allow one to continue on the full-time list until he is able to resume his assigned work. Each individual case will be considered separately according to the circumstances that exist at the time that an emergency occurs.

70. GILEAD GRADUATES IN FOREIGN SERVICE: In the case of missionaries and Gilead graduates who are working in countries other than the countries they were serving in when they came to Gilead, such graduates qualify for leaves of absence unless they are serving as members of Bethel families in Canada, or the continental United States, or are serving in Europe at a place that is less than 2,000 miles from their home. Those who are working in their own countries do not qualify for leaves of absence. The vacation arrangements that are set out here apply to those who do not use leave-of-absence time. Those who take leave-of-absence time will have only the two weeks of vacation and then will accumulate their leave-of-absence time and use it as they see fit after they have earned it. There are those who have been many years in the missionary service and have already chosen to take the four-week vacation arrangement rather than be on the leave-of-absence

arrangement and so the vacation arrangements will apply to them. Of course, those who are in Bethel service and who do not take leaves of absence will take their vacations according to the Bethel vacation arrangement. However, in the case of Gilead graduates in foreign service who are working in a Bethel home as members of the Bethel family and who wish to be on the leave-of-absence arrangement each year, such Gilead graduates would be entitled to twelve working days off for their vacation each service year in addition to the leave-of-absence time they have accumulated.

71. CIRCUIT AND DISTRICT OVERSEERS: Some who are in circuit or district work may wonder how they will work out this arrangement where a portion of a week may be involved. Where there are four days remaining in a week, a congregation could be scheduled for an abbreviated visit. Where less time is available, congregations may be visited that need some assistance or where there are problems, without considering it to be a regular visit, due to the shortness of time, unless arrangements are made to spend more than a week with the congregation. Circuit overseers may choose to visit a group of special pioneers or an isolated group in their circuit for the remainder of the week after they have taken their accumulated vacation time. If a congregation is not going to be served, it would be appropriate for those who are in the circuit work to notify the office well in advance as to what they feel should be done on those days for the advancement of the Kingdom work. If the branch office finds that there is a greater need in a different area than suggested by the visiting overseer, then the branch office will make some other suggestion. District overseers who will have extra vacation days for a part of a week should let the Society know, so that they may be assigned something to do for the balance of the week. They may be assigned by the office to serve a congregation for several days or to serve a circuit assembly on the weekend. Circuit and district overseers should report the number of ~~vacation~~ days used and the dates covered on the Monthly Report form (S-301). ~~working~~

72. Many circuit and district overseers find it convenient to take all or part of their vacation after completing post-assembly work following the summer district assemblies. However, it is not necessary that they take vacation time at this period. If they wish to return immediately to their usual schedule of serving congregations or assemblies, they may do so and take their vacation at some other time. It is helpful when circuit and district overseers take a minimum of one week (~~seven consecutive days~~) of vacation time when scheduling their vacations.

73. It would be very much appreciated by the Society's office if district overseers could advise the office three months or more in advance about their vacation plans so the office can properly schedule circuit assemblies for them.

74. SHARING VACATION TIME: Married persons may not have been in the service the same length of time. For example, one special pioneer or ~~circuit missionary~~ ~~overseer~~ may have more vacation time due than his mate. So a married person is permitted to share his vacation time with his mate if he wishes to do so. Thus, if the man has three weeks' vacation due him and his wife only two weeks, he may give his wife half of the third week and notification of

this would be made to the Society's office. Additional days now allowed under the new vacation arrangement also may be shared in this way.

75. SAVING VACATION TIME: If someone wishes to carry over vacation time from one service year to the next and then use the available time to take a longer vacation, he may do so. Sometimes brothers have long trips they may want to take and when spending the funds to travel that distance they would like to have a longer vacation period. So one may save the accumulated time to use later.

76. INFIRM SPECIAL PIONEERS: Recommendations to put special pioneers on the infirm list who are 50 years of age or older and who have spent 15 full service years or more in full-time service can be taken up with the Service Committee of the Governing Body. State all of the facts when you make your recommendation as to what should be done in the future in view of the many years spent in full-time service.

77. Those who have been approved for consideration as infirm special pioneers and are now serving as such may receive not only the regular allowances, but also may be given credits annually on the personal expense accounts. Some of them may be receiving pension payments and not have need to withdraw funds from the personal expense account, but in appreciation of their years of faithful service we wish to make this arrangement available to them for any time of need. Of course, the three-year-ceiling will apply.

78. CIRCUIT OVERSEER VISITS: All special pioneers should be visited regularly by the circuit overseer. If they are in isolated assignments not connected with a congregation, a day or two or even a full week will be spent with them. Usually on the first visit of each service year the circuit overseer will submit to the branch office a Personal Qualifications Report on each special pioneer. After other visits during that year, the circuit overseer should write a brief letter commenting on the overall activity and progress of each special pioneer. The branch office will write a letter addressed to all special pioneers once a year to give encouragement and recommend objectives. Letters may be written to individual special pioneers as the need exists. (See Congregations, Circuits, Districts, paragraph 65.)

79. TERRITORY COVERAGE: The circuit overseer should advise the branch office when special pioneers are no longer required in the territory. Also, he can submit recommendations in regard to where special pioneers are needed to get the work done. In assigning specials, the primary consideration is the making of disciples in territory where little has yet been accomplished. We are mainly interested in having them make known the good news in the territory rather than becoming overly involved in caring for congregational problems. Obviously, though, if a brother is an elder, his presence and activity will be an influence for good.

80. From time to time the branch office should analyze its territory to determine where the need is greatest. If there are certain areas that need more attention, it would be preferable to arrange for some nearby congregation to assume the responsibility for it, if possible. If, for

some reason that is not practical, then regular pioneers and publishers interested in serving where the need is greater can be encouraged to move there. If necessary, temporary special pioneers can be enrolled periodically to care for territory needing attention, whether unassigned territory or territory not worked for more than a year that is assigned to a congregation. If this will not be sufficient to care for the need, then consideration can be given to assigning special pioneers there on a permanent basis.

81. In branches where the territory is well cared for and workers are plentiful, some of the more capable ones might consider moving to another country where their services could be put to good use.

82. TRANSFER TO REGULAR PIONEER SERVICE: If a special pioneer returns to the regular pioneer service due to economic factors or for personal reasons, his Personnel Card (S-217) should be properly marked and the congregation where he will be serving as a regular pioneer should be notified with the card S-236. He will be sent an assignment to serve with this congregation, using the S-202 form. He will return his special pioneer supplies and the office will send his congregation regular pioneer supplies. If he leaves the regular pioneer service, then the same procedure is followed as outlined for removing regular pioneers.

83. TEMPORARY SPECIAL PIONEER SERVICE: (See paragraph 80 of this chapter, also paragraph 24 of Congregations, Circuits, Districts.)

84. SPECIAL PIONEER MOVING EXPENSES: In reassigning special pioneers, we usually select a territory which is not too far distant from their previous location in order to avoid unnecessary expenses. In countries using various languages this usually has the benefit of keeping the special pioneer in the area where his accustomed language is used. If for some reason the Branch Committee feels it necessary to reassign a special pioneer to a location some distance away and he feels he cannot cover the expense of transfer personally, the Branch Committee can make a recommendation to the Service Committee to cover the cost, advising the amount. In exceptional cases, this assistance will be granted.

85. YEARLY SUPPLIES TO REGULAR AND SPECIAL PIONEERS: Each congregation may order supplies for regular pioneers serving with it when they send in a literature order if such are needed. However, some branches find it convenient to mail a year's supply of report cards for each pioneer along with a Convention Pioneer Identification ticket in May based on the number of pioneers shown on the Memorial report card.

86. The Society sends directly to special pioneers at the beginning of the new service year thirteen special pioneer report and request forms (S-212) and thirteen service report envelopes.

18. P R I N T I N G

Note: Personnel at branches not involved with printing are not required to read this chapter.

1. Everything printed by branches must either originate at Brooklyn or be approved by the Publishing Committee. No branch should make special forms and print them without consulting the Publishing Committee and getting approval. The many forms printed at the United States branch are used because it saves a lot of typewriting of cards and letters containing the same information. Many of these forms will never be needed in quantity at small branches. You can write letters for your few congregations. What is contained in these forms is good information and should be read by Branch Committees. Rather than taking the time to write the same individual letter many times a month to acknowledge a donation or to answer questions that are similar, it saves the Society time to mimeograph or print some form letters dealing with the same subject. This, however, would not be the case in many of the small branches. When a congregation writes in, you can answer their question, and it may be that that question will be asked only once a year. So there is no need for small branches to have as many forms as larger ones.

2. Please keep in mind the cost involved in printing forms and mailing them. First, we have to typeset them and this takes time. Then we print them, which also takes time. It takes paper, which is expensive. So, if we print a lot of forms and you simply stock them on your shelves in the branches and rarely use them, this is not a wise use of Society money. The same is true regarding the ordering of forms as with ordering literature or miscellaneous merchandise by a branch office. If you have no great use for a supply of forms, there is no need for you to have them. You have a sample copy. Use the information as it applies to your country when you write a letter.

3. If your branch prints forms, you should be careful as to the quantity you print. As far as forms are concerned, generally it is good not to print more than a year's supply. Forms may be altered from time to time.

4. DISPATCH DESK: It is the responsibility of the dispatch overseer to see that things keep moving through the printing division of the factory. In smaller printing branches the factory overseer may also handle the responsibilities of the dispatch desk. If so, the following information relative to Dispatch will apply to him. Dispatch means "to send off, get under way, execute quickly." Items should not bog down and be held at the dispatch desk until the last minute, but should be promptly handled so that the other departments can be working on them. Dispatch must be interested first in the quality of the work, then the quantity.

5. Dispatch is responsible for: (1) planning and scheduling; (2) requisitioning necessary materials and supplies; (3) making out and distributing job orders; (4) following jobs through to completion; (5) keeping necessary records, files and samples and (6) working closely with the

personnel to know their abilities and to understand their problems.

6. Dispatch plans and schedules the work in the factory in its proper order. In scheduling the work, Dispatch should prepare a copy of a type-written schedule for all the departments concerned showing when the various operations on a particular book, magazine, Our Kingdom Service, and so forth, are due to begin in that department. With magazines, the schedules are prepared working from the date of issue backward, determining what day the magazines should go to the post office to allow sufficient time for them to reach the subscribers and congregations. Allow sufficient time for all operations in the factory, such as wrapping, trimming, stitching, folding, printing, setting type, proofreading, and the date the manuscript must be in the proofreading department. The amount of time to allow for these operations can be established from the previous six months' average of the time required for each operation. It will be the responsibility of the dispatch overseer to see that this schedule is adhered to by all so that the work can be done in good order and the publications reach the people at the right time.

7. In order to have an efficient flow of work the necessary materials and supplies must be on hand. A good way to check on all items of stock such as paper, ink, and so forth, field service forms and literature, is to have a monthly inventory taken and posted as a progressive inventory. This inventory would show stock on hand plus that received and minus supplies used; then at the end of the month you will have a new balance on hand. This will assist in ordering because it will show the rate of movement and will prevent running out of stock of forms, literature and necessary supplies or materials. Inventories should be very carefully checked in ordering stock so as not to get overstocked. Requisitions for supplies required to print books, booklets, magazines and forms, such as paper, ink, glue, paste, cloth, and so forth, should be made out by Dispatch in sufficient time to keep all machines busy and the items in stock. When reprinting forms always consult your "forms file" for latest changes in the form if any.

8. The printing operation is detailed and therefore written instructions are essential for accuracy. Printing requisitions are approved by the Publishing Committee and given to Dispatch for writing up the job. The job number is assigned from a consecutive list of numbers; a major file envelope (F-108) and cost accounting job sheet (F-22) are made out. The filed press order (F-104) from the previous printing should always be used as a guide to write up a reprinted item. Any problems experienced in the previous printing were marked on the press order. Essential information such as paper size and weight, ink, number of plates available and trim size will be shown. On first printings the information must be worked out, but Dispatch should consult former similar jobs. Waste of time and material can be avoided if the dispatch overseer is careful to get the most forms out of a given sheet with the least number of impressions on the press. The department job orders (F-104) should be proofread after typing and routed to each department handling the item. Type copy or art work is first sent to proofreading before being processed for production. All questions should be answered before work is started on any printed item.

9. The dispatch overseer must follow a job through to completion. He must be thorough and check regularly on the work under his supervision, and so should the branch coordinator. The dispatch overseer can do this by making regular tours, at least twice daily, through the factory or publishing section of the branch. Dispatch is responsible for coordinating all activities between translators, proofreaders, factory and shipping. All jobs should be followed through, making certain that things are done on time and correctly. Dispatch must work with invoicing and shipping to see that forms and literature are kept in stock, and orders are not unnecessarily held up, and to see that all items and materials are on hand to fill orders quickly. This gives our brothers in the field good service. Dispatch must always be alert to look for things that may be wrong or that need attention or correction. Try to improve methods of handling the work so that it can be done well in the most convenient, efficient, and least expensive manner. Dispatch must always be concerned with quality control and waste reduction.

10. Records are kept by Dispatch that supply vital information to other departments. A file of job press printing should be kept up to date with one copy of the latest printing of each item. Pertinent information should be written on the forms such as job number, quantity, date of printing and the storage location of either the type or plates. This information is vital for expediting reprints. ~~Publication cards (F-107) should be made out for each book or booklet processed through the printing plant. They are filed alphabetically by language and posted yearly, showing the number of printings, quantity and distribution.~~ A sample of each book and booklet printing should be filed with a library card (F-110) inside the cover showing all the printing data.

11. An important responsibility of the dispatch overseer is to work closely with the personnel under his supervision. He should always be very considerate of, and interested in, his brothers. He should regularly converse with them in an endeavor to learn their problems and then give them the required assistance. The dispatch overseer should not be a boss, lord-ing it over the personnel, but must exercise proper love as a servant. Then he will get good cooperation, which is essential for efficient functioning of the factory. He must be observant of the abilities of each brother or sister so that he will be better able to make recommendations to the factory overseer or Branch Committee concerning the assignment of personnel.

12. In large branches the dispatch overseer will work mainly through the department overseers in assigning out the work and transmitting information and instructions. Problems relating to personnel, their work habits, getting along with others, cooperation, job recommendations, etc., will usually be handled by the elder group responsible for such personnel.

13. The big job of Dispatch is primarily planning, coordinating the various departments, and keeping things moving on schedule. The dispatch overseer should know the abilities of the different workers so that the brothers can be assigned from one job to another to get things done when they need to be done. There should always be a back-up man for each job. The dispatch desk is a servant to all departments, having an interest in production and quality printing.

14. HANDBILLS: Samples of handbills for congregations, also for new public talks for circuit and district assemblies are sent to all branches from the United States branch office. On the back of the handbills for congregations and circuit assemblies an advertisement is printed. You do not need to print the same advertisement as appears on the sample. What the United States branch does is print nine different advertisements on the backs of our regular-size handbills. We print the backs first and stock them. Then when we want to print handbills for some congregation showing the various meetings, we just take whatever backs we have and print on the reverse side and send them out. Sometimes there will be one advertisement on the back, sometimes another. What is printed on the back is not the important thing. The important thing is the front side of the handbill showing the schedule of congregation meetings or the name of the public talk, the place, the time and the speaker. So if you print handbills, do not be concerned about matching certain backs with a certain front. If you do not have time to print the backs or it is too expensive, then just print the front of the handbills. The purpose of the handbill is to get people to the various meetings. The reason we have printed an advertisement on the back is to use it as a tract to give a message and invite the people to order some literature if they are so inclined.

15. We do not always cover our costs for printing handbills. We charge this loss off to advertising. The price on handbills will vary in different countries according to local costs, but in no country should the cost of handbills to congregations be more than the Society's cost.

16. In printing handbills try to make things as uniform as possible. Save lines like "Kingdom Hall" and towns and dates and use them repeatedly until they are worn out or are out of date. This will save time and expense, especially if type is set by outside typesetters.

17. Placards or window signs should be ordered from a printing branch on the circuit assembly handbill order form (S-17). All the information desired on the placard or window sign should be typewritten on the order form. Instead of showing the name of the circuit in the space provided, the words "Placard" or "Window Sign Order" should be filled in. Placard and window sign orders should not be included on the same handbill order blank as handbills (S-16), but should be typed on a circuit order form (S-17).

18. MNEMONIC SYMBOLS: When a branch publishes literature in a language that is not assigned a mnemonic symbol, send a request to the Brooklyn office to assign a symbol for the publication. This is done so that there will be no repetition in symbols anywhere in the world. While we do not use symbols in sending orders between branches, yet we do use symbols when writing our local invoices, and the same symbols should be used world wide. The Brooklyn office controls symbols.

19. Symbols for new languages and publications printed in Brooklyn will be shown on the Publications to Be Printed sheet. Branches can watch for these and keep their records up to date. On the back side of the small invoice (S-74) is printed a list of all symbols currently in use, with the exception of any newly assigned since the invoice was printed.

20. When making domestic invoices or orders where one principal language is spoken in a country, (like Germany), there is no need to put "X" behind every item to indicate a German publication, or in Spanish countries to put "S" to indicate Spanish publications, but the branch can use the mnemonic symbols without the language symbol. If, however, such a country has an order for an English publication, the branch can use the symbol "EN" to show the publication to be sent is English and not in the national language. Always show the language fully spelled out on branch orders.

21. When you have any forms printed or mimeographed you should always show the form number in the lower left-hand corner except for such items as letterheads, envelopes, postcards and membership or similar certificates. There should never be two different forms bearing the same number. The month and the year of the printing are also shown. The date appears right after the symbol. The mnemonic symbol for the language is shown following the form number when it is translated into another language. (Example: S-4-S 6/72). There is no need to change the dates on forms unless revision has been made on a form in which case the new printing date will be shown.

22. SAMPLES OF PRINTED FORMS AND PUBLICATIONS: All branches that do printing of magazines should send one sample copy to Watchtower Farms Magazine Department if the branch does not send a bulk supply. If a bulk supply is being sent, the sample will be taken from the bulk supply. All branches printing books, booklets or Our Kingdom Service should send one sample copy of each to the Brooklyn office. This is done on the initial printing and also on all reprints of books and booklets. It is not necessary to send samples of printed forms. A copy of all printed or mimeographed material should be kept in the branch files in date order as printed for review by the zone overseer.

23. The United States branch office sends to all branches one copy of everything printed that we feel branches should have. When you receive these copies, read them through carefully, then put them in your form file. The Brooklyn office does not send all of its forms to you because some are used only within the Brooklyn factory or the Bethel home itself, or maybe for local conventions. We are selective in sending some forms only to larger branches that may have a need for them.

24. THE PRINTING OF FORMS: Small branches will find it expensive to have forms printed, and we suggest that such branches reproduce their needs, possibly by mimeograph. Generally it will be impractical for the branch to have forms printed at the United States branch in quantities less than 500. Lesser amounts if needed may be reproduced locally.

25. Branches may order English forms from Brooklyn as well as forms in other languages if we print them. Always write out the name of the form and the form number on the order blank. Never order less than 500 copies of a form if it is necessary for the form to be printed for you alone. If it is a stock item there is no minimum quantity. We will not print forms in other languages unless we feel that they are needed by the branch ordering. Branches may order a form and give the reasons why they think it is necessary

to have that form, but it must first have the Publishing Committee's approval before the printing order goes through. Branches may use forms even though they have the Brooklyn office address on them instead of the branch address. Under such circumstances you may add your local address under the Brooklyn address by neatly printing it with a rubber stamp or by typewriter. In many places it is most economical for the branches to have letterheads and forms printed locally due to the high import duties on forms. Where the branches know that forms are duty free, they can order from a printing branch, but check into these matters before ordering. When ordering letterheads, envelopes, or other forms from a printing branch, a copy or a sample of the previous form showing exactly the way the form is to appear finally should be attached to the Branch Order. This does not apply to stocked service forms or handbills but to forms to be printed that are peculiar to your country only.

26. Even though some changes have been made in forms and you have old ones, continue to use the old forms until they are gone unless advised otherwise. Generally changes are not major enough to throw away old forms. Before you run out of the old ones order the new supplies to be used, allowing ample time to receive them.

27. When the Brooklyn office revises and prints an English form, no reprints of the old form will be made in any language, but the branch will use up its old supply. When a branch needs a new supply, it should revise the form to conform with the latest English form.

28. No branches are authorized to institute new forms of their own unless the Publishing Committee has been given reasons for it and you have received approval. When a new branch is opened, it is unwise to introduce many new forms to the publishers to use at once. Forms are not really important. The important thing is the preaching of the good news of the Kingdom, organizing the publishers into congregations and helping them to be spiritually strong and active. Do not burden them down with a lot of book work. It is only when there are many congregations that a number of forms are really needed. A good rule to follow is that the fewer forms you have to use, the better it is. The brothers should get accustomed to using the essential forms that have to do with reporting to the congregation and the congregation's reporting to the office. There are very few other forms that are needed in the small branches.

29. PRINTING OF BOOKS AND BOOKLETS: Any branch that prints books or booklets should always have their requisitions approved by the Publishing Committee before going ahead with printing. The branch should be sure too that the quantity ordered is the right amount and based on the movement of that kind of literature. Think and check carefully before writing out a requisition.

30. When a branch gets approval to print a book or booklet, the approval for the printing of that quantity of literature gives the branch approval to purchase paper, cloth, cardboard, or anything else that goes into the making of that publication. It is not necessary to send requisitions through to the Publishing Committee for approval for these other supplies if the over-all approval has been given.

31. Branches should keep accurate cost records of all publications produced. (See Printing Costs and Accounting, chapter 19.)

32. PUBLICATIONS TO BE PRINTED SHEET: Before printing any publication at Brooklyn or any other printing branch, it is good to have it listed on the Publications to Be Printed sheet some time before you plan to print it. If you have approval to print a publication locally, send a memorandum to the dispatch desk in Brooklyn requesting that it be listed on a coming Publications to Be Printed sheet. Be sure to allow sufficient time before an item is to be printed for it to appear on the sheet and for the branches to send in their orders. Then when the orders from various branches reach the printing branch, it can be determined just how many to print for other countries.

33. PAPER MATS: There are some languages that printing branches cannot set on linotype machines, such as Japanese, Chinese and others, and these publications have to be made up locally and then stamped into mats or art proofs prepared. When these mats are sent to the printing branch, be sure that certified invoices are sent to the printing branch at the time the mats are mailed. One copy of the certified invoice should be placed inside the parcel for custom purposes. Additionally two more copies of the certified invoice should be mailed immediately to the printing branch. The invoice price for mats sent to Brooklyn has been established by the United States branch. At Brooklyn we use the cost of the mat itself and the cost of stamping but do not include the cost of typesetting the mats.

34. In making mats, never use linotype slugs with the type face up when you are using them as filler slugs. The one who makes the plate may overlook the fact that these slugs are not part of the printing material and allow them to be printed and not routed off the surface of the page plate. Remember that persons working in printing branches do not necessarily understand your language. Therefore you should be careful to make everything as foolproof as possible for the printing branch.

35. When sending mats for a publication, be sure to send a complete dummy of the publication. A dummy is a preliminary layout showing the position of the text and illustrations as they are to appear in the final reproduction. This dummy should include the title page, publisher's page, advertisements and the dummy layout for the cover, showing which part goes up and how the title should appear.

36. In putting advertisements in a book or booklet you should never advertise publications that are not already in stock in your language. It would be better to leave pages blank, rather than advertise publications that do not appear in the language in which the new publication appears.

37. Due to postal regulations in the United States we do not advertise The Watchtower and Awake! magazines in books or booklets.

38. In preparing the mats to be sent to a printing branch, all the material around the type matter should be the same height as the type. The edge of the metal next to the type on all four sides of a page should have

a groove in it 3/32 inch wide, 1/16 inch deep. Also, any large open areas where type does not appear should be filled in with metal pieces to bring the low slugs without type up to type height, or slugs typeside down can be used. This also applies to areas where we are required to put pictures, but make certain that there is a groove next to the type. In small areas or around the heading, you should not put any filler material on top of the low slugs.

39. Occasionally we experience difficulty because not enough room has been allowed to insert a picture. This requires a new picture cut to be made, or the cutting up of a plate to fit it into the space allowed on the mat for the picture. It should be kept in mind that the space becomes smaller than the original space allowed in the type lockup because of the shrinkage involved in the mat, metal, and so forth. Therefore 4 to 6 points should be allowed for shrinkage on each picture. The finished mat should always have a flat border of at least 1 inch width on all four sides.

40. The Brooklyn printing plant frequently has difficulty in casting from mats received from various branches due to certain characters or line rules being lower than surrounding type. This generally occurs when these particular characters, such as paragraph numbers, are in a type font different from the rest of the publication. In many of these cases, the numbers will not be of the same height as the other characters, and this causes an uneven printing plate that can be extremely difficult to print from. Hence each branch supplying mats should carefully check their hand type and slugs to make certain that they are all of exactly equal height, for the printing surface must be uniform at all times.

41. ART WORK: Where Roman characters are not used in a language, and good mats cannot be obtained from the country where the language is spoken or where the translation is made, it has been found advisable to use art proofs of pages, and from these we can make photoengravings. There is no type for some languages, and so an individual must write out very neatly and clearly by hand the entire translation. This is done in a proportionately larger page size and then by photography it is reduced when making the plate. This reduction makes the writing sharper. If this is your problem, then correspond with the Brooklyn office and we will tell you just how to prepare art work for your pages if you cannot get type to make mats. The standard size of a page in a regular-size book or booklet is 20 x 35 picas (8.44 centimeters by 14.8 centimeters). For pocket-size books, final page size is 20 picas wide and 34 picas 6 points long (8.44 centimeters by 14.55 centimeters). If your material is a little too long to get into the number of pages established for the particular publication, then the page width may be increased up to 2 picas (8.5 millimeters), making the total width 22 picas (9.3 centimeters.)

42. In supplying art proofs or mats to a printing branch that uses rotary presses such as Brooklyn, it should be kept in mind that these presses produce a 32-page signature and therefore you should endeavor to keep your publications in 32-page units. Ten signatures would make a book of 320 pages; twelve signatures, 384, and so forth.

43. While art proofs of the pages that are sent in do not have to be the exact size of the page, yet they must be in proportion to the final page. The proper proportions may be secured by running a line diagonally through the print on a standard-size page from the lower left-hand corner through the upper right-hand corner and extended to the extremity desired. Next, extend the left-hand and bottom margins. By then drawing in the right-hand and upper margin to close the rectangle a proportionate-size page can be reached. For an illustration of this see Branch Office Procedure (1965), page 125. This can be reduced to the proper size by photographic reduction. It is important that all pages for a given publication as supplied in art-proof or art-work form be of identical length and width measurements. No line of characters should be allowed to exceed the maximum width measurement by any amount, no matter how small. Similarly, all pages should be of the same length if at all possible, but the longest page should not exceed the maximum allowed for the established size of the publication. All pages must be photographed at one camera setting based on the largest page dimensions, and even one over-width or over-length page requires that the whole publication be reduced by the amount determined from the over-standard page.

44. When a page is prepared in proportionately larger size and contains an illustration, the space allotted in the page for the illustration must also be increased in the same proportion as the whole page. Only if the space for the illustration is also proportionately enlarged will it be possible to insert the actual illustration after the page is reduced to actual size. For more details on this matter write the United States branch.

45. If art proofs are drawn by hand or pulled from type because you cannot make good mats, then the art proofs should be made on a good opaque white paper (not tracing paper) that will take India ink well. They should be checked to see that there are no unwanted spots on the proofs and that all characters print cleanly without breaks, filling-in between characters or heavy edges. They can be touched up by your proofreader. If there are black spots on the proof that should not print, then they should be painted out with white ink. If there are some white spots in the type that you want black, then these can be painted in with black India ink. It is important that such cleanup of the proofs be done by one who knows the language to ensure that various diacritical markings and strokes peculiar to a language not be mistakenly deleted by touching up at the printing branch by someone who does not know the language.

46. Also, there must be no wrinkles, creases or tears in the proofs, nor stains or smudges that might show up when the proofs are processed photographically. Where a copy must be prepared by hand script, black India ink should always be used. In making art proofs it would be good to set or write the copy line for line, page for page, for the book or booklet you are translating, so that when the book is printed it will follow page for page with the same publication in other languages. This cannot always be done because different space may be required to say the same thing. But remember, when finished, the total pages must be divisible by 32, so as to make even signatures.

47. New art work prepared for magazine article titles should be sent

to the printing branch in ready-to-photograph form, using opaque white paper but not tracing paper. If the printing branch is expected to prepare the art work, sufficient time should be allowed for at least one proofreading by the translating branch. Copy supplied for art work, titles and illustrations should be typewritten clearly showing the desired capitalization and word arrangement. If in preparing the art work, layout lines are used to line up the lettering, a light blue pencil should be used for the layout lines and NOT a black lead pencil. The light blue will not photograph. The words and illustrations to print should be dense black, with clean sharp outlines.

48. We feel sure that the overseers who are acquainted with printing to any extent at all will see the importance of having things right in the beginning, because if there is an error in galley proofs and that error gets into a plate and the plate is printed, then thousands of errors will be printed. If you have an edition of 100,000 of a publication, there are going to be 100,000 mistakes made. That is why it is so important to have the manuscript correct, to have your proofreaders make your proofs right, because if one error gets through that error is multiplied. The branch coordinator should see to it that good copy is always provided. Then when the literature is printed it will be something that the publishers of the whole country will be proud of and happy to have.

49. THE PRINTING OF MAGAZINES: Accuracy in determining the printing quantity is important to ensure having enough copies to fill orders while not having many left over which would waste time and money. Therefore printing quantities should be carefully determined based on the following figures: subscriptions (current, new subscriptions expected and renewals expected), distributors' orders from congregations (regular orders, special orders on hand and special orders anticipated for special issues), waste during mailing operations, and a small amount for stock quantity (no more than 25-100 copies for most small languages).

50. At times there may be a shortage of a particular issue. In the case of shortages "second" quality magazines may be used. Also, to avoid the need for small reprints, some of the regular distributors' orders may be reduced in quantity if the shortage is noted during mailing. In such case the congregation account would be credited. Subscriptions should always be mailed before distributors' orders. All of the paid subscribers' copies should be mailed even if there is a shortage. If an issue goes out of stock after the mailing of the current subscriptions and regular distributors' orders are completed, it is not necessary to reprint the issue. Reprints may be made for specially advertised issues or issues on which there are large quantities of late orders. On a rotary press, 5,000 is generally the minimum quantity that would warrant a reprint.

51. In order to handle leftover magazines due to small overruns, after the main mailing of subscriptions and distributors' orders is completed, take an inventory. Deduct the amount needed for expected new subscriptions and renewals and the few copies for stock. The remainder should be mailed out as soon as possible as "EXTRAS". Mail them to the congregations in your country or a country which uses large quantities of that

language. To accomplish the sending out of extras, follow through a consecutive list of congregations, sending about 5% of the amount of the regular distributors' order to each congregation until the leftover quantity is exhausted. Indicate on the list where you leave off so that you can begin with the next congregation the next time you need to send out extras. When the end of the list is reached, start over from the beginning. On the label for these extras include the word "EXTRA" at the top so that the congregation will know why they are receiving these magazines. Congregations are not charged for these magazines. The congregation can distribute them in the same way as the regular distributors' copies and the monies received can be applied to their magazine account. If this arrangement is new in your country you may inform the congregations about it by means of Our Kingdom Service.

52. As to the type of paper used for printing The Watchtower and Awake!, Awake! is generally printed on newsprint paper. New language editions of The Watchtower should also start on newsprint. If the income for magazines is not sufficient to cover a better quality of paper, continue to use newsprint on The Watchtower. However, if it is thought practical to print The Watchtower on a better quality paper than newsprint, your reasons and recommendations should be submitted to the Publishing Committee for consideration, since The Watchtower is printed on a slightly better quality paper where advisable.

53. LINOTYPE: Linotype and Intertype are two brand names for essentially the same typesetting machine, generally called the Linotype. It uses a molten alloy of lead to cast entire lines of type as a single piece of metal called a slug. The letters, punctuation, etc., are cast using small individual molds (called matrices or mats) of the type characters, and these are assembled by means of a keyboard. Lines are automatically "justified" (spread out to a predetermined length) by means of variable spacers called "spacebands," and these as well as the matrices are automatically returned to their correct places in the machine for further use once the line has been cast. The matrices are kept in and used from a removable container called a "magazine." The magazine has channels to contain the matrices, each character being assigned a channel.

54. MAINTENANCE: The Linotype is a highly complex piece of precision machinery having some 10,000 moving parts. It is more complex than an automobile. Because its output also must be precise, it must be regularly and well maintained. Mechanics should have thorough training in its particular makeup, and operators should have thorough training in its operation. Details of its mechanics and maintenance are available in a manual compiled by the United States branch as well as manuals obtainable from the manufacturer. Both are necessary. If the manufacturer's manuals cannot be obtained in your country, the United States branch can obtain them for you. Please order according to your needs.

55. Eighty-five percent of all machine problems are caused by dirt. Therefore the machines as well as the whole work area should be kept clean. To help ensure this, there are daily, weekly, monthly and semi-annual chores to be performed that should not be neglected under any circumstances. These

are detailed in the manual compiled at Brooklyn. Negligence, particularly in the daily chores, can quickly ruin major parts of the machine as well as entire fonts of matrices.

56. It is usually not worth while to acquire old or heavily-worn machines, even free. It costs too much to make them work properly. Brand new machines are not necessary, however. Used machines of recent manufacture are as good, and much less expensive.

57. CAPACITY OF MACHINE AND INDIVIDUAL OPERATORS: Most Linotype or Intertype machines are geared for six or seven lines per minute. However this speed can be attained only when re-casting the same assembled line over and over. The actual production speed is highly dependent on the operator's capacity, even from day to day and from job to job. An average trained operator setting straight magazine body type (10 point slug on 12 point at a length of 17 picas) will set about eight galleys of type per day. (A galley is a metal tray for type, and the kind referred to is about 23½" in length and holds about 20" of type.) Even this can vary quite a bit depending upon the complexity of the accented characters for the language, the difficulty of the keyboard fingering of the accented characters for the language, etc.

58. Linotype output by nature depends heavily on the individual operator. Distribution of work should take this into consideration. Because of the complexity of the work and the fact that it involves such varied kinds of work (mechanical details, keyboarding, language and accent characteristics, straight setting, job work, etc.) there are few other jobs where production is so affected by the differences in the abilities of individuals, by how an operator may feel at different times, and how he may react to a variety of day-to-day problems and situations.

59. Sisters have proven to be good operators. They are generally a little slower than brothers but more accurate, and this saves time in a number of cooperating departments.

60. FONT SELECTION: A font is a full set of characters (matrices) all of one size and style. The style (type face) selected should be both readable and easy to work with. This usually means characters that have an open look but that at the same time do not have very fine strokes; fine or delicate strokes do not cast well, nor do they hold up well under matting on the mat press or under printing.

61. Fonts that are currently popular in the printing industry are essential. They are much less costly, and they will have a much longer life of availability. Please check with either the manufacturer or with the supplying branch in this regard before ordering.

62. Most languages run longer than English, although some do run shorter, and this also affects font selection. Expanded faces are very readable, but if one is selected that is too expanded there will always be difficulty in getting the material to fit in available space. Some condensed faces are designed in such a way that they are quite readable, and this quality is preferred.

63. FONT MAINTENANCE: Fonts must be kept clean and bad matrices discarded in order to keep them in good condition. Theoretically, a matrix should last for several years; but this depends on use, the condition of the machine, and the care given the fonts. Discarding defective matrices is a regular expense, but it is less expensive in the long run than continuing to use them since this damages other matrices in the font.

64. Magazines and matrices should be cleaned at regular intervals, and the details are given in the Brooklyn manual. Drawings showing the makeup of Brooklyn's equipment for this are available by Branch Order.

65. Proofreaders should be alerted to look for hairlines--fine irregular lines appearing between the letters. These are the result of a breakdown of the matrix sidewalls allowing an intrusion of metal in casting. Beside the poor appearance, most importantly they cause breakdown in adjacent matrices and can ruin an entire font in a short time. When they begin to appear, the defective mats should be found and discarded. Other defects requiring matrices to be discarded are discussed in the Brooklyn manual.

66. A vital part of font maintenance is to clean spacebands once every eight hours of use. This is because the most frequent cause of hairlines is a little metal protrusion adhering to the spaceband at the casting point. This metal must be removed. The procedure is detailed in the Brooklyn manual.

67. To replace discarded matrices, a small reserve supply should be on hand for each font used. The quantities in reserve depend on how heavily the font is used. A rule of thumb is to have one full font reserve for any font regularly used to set the body of a publication.

68. LANGUAGE ACCENTS AND STYLE: The accents needed to set a language as well as its rules of typography and grammar are often available from local universities. Officially accepted standards are what should be used. If there is no official standard for a certain aspect of typesetting, then what is current typographical practice in quality publications can serve as a guide. Where it is a question of deciding whether to accept one style or another, the decision should be made so that there will not be a lot of confusion and resetting. Consulting all concerned beforehand will help since there may be practical considerations involved, and informing all concerned afterward in writing will be appreciated by everyone.

69. Some accents or special letters require special manufacture and are quite expensive the first time they are ordered. If they are strictly optional in a language they should not be ordered, but if they are required, bear in mind that it may take from six months to a year to acquire them. Following the initial expense they may be purchased for much less and with faster delivery. A language information form has been developed by the United States branch that may be of help in acquiring complete information. Copies are available by Branch Order.

70. It is very important to make frequently-used accents run in magazine channels that are convenient for keyboarding. It saves a great deal

of time as well as strain on the operator. It has been found advantageous to take an actual count of the occurrence of each of the accents in already-printed or typewritten material so that the relative frequencies of use are known. When channels are assigned on the basis of such a count, a great deal of time and difficulty are saved.

71. OPERATOR TRAINING: Instruction should be steady but not rushed. It generally takes two weeks for a student to learn the basics of the machine and to reach an acceptable level of accuracy on the keyboard so as to be able to operate fairly independently and do production work. Students that receive less training than that have consistently turned out to be poor operators, or have taken months to become good operators, creating much work for others along the way. Thus good training is a worthwhile investment in every way. An outline of Linotype instruction for operators has been developed at Brooklyn and if desired is available by Branch Order.

72. There is a variety of keyboard fingering systems in use in the industry and any can be used. However, if your matrices are supplied you through another printing branch, there are advantages in adopting that branch's system. Different fingering systems may lend themselves to differing channel assignments for accents and some other characters. Adopting the supplying branch's system may allow them to fill your orders quickly from their stock since no difference in channel assignments will exist, and their channel assignments are convenient for that system.

73. COOPERATION WITH PROOFREADING: It has been found advantageous to give proofreaders a brief course in Linotype operation on the machine itself so that they are acquainted with its capabilities. This helps measurably in communication between the two departments.

74. LINOTYPE AND STEREOTYPE METAL: Lead is the basic material in both linotype and stereotype metal. It is too soft to use alone, so tin and antimony are added to develop the desired printing properties. Tin adds fluidity, increases tensile strength and gives the smoothness for perfect face that takes ink properly. Antimony expands as it solidifies, filling out the type mold, giving an exact reproduction of the mold. It also increases hardness and the fluidity of the alloy.

75. The formula for linotype metal is 84.5% lead, 11.5% antimony and 4% tin, with a melting point of 465 degrees F.

76. The formula for stereotype metal is 80.5% lead, 13.5% antimony and 6% tin, with a melting point of 500 degrees F.

77. Periodic analysis should be made of your different metals by your metal company, and adjustments can be made in your metal to keep the formula in proper balance. If you are having trouble with clear type or type breaking down, it may be due to an imbalance in your metal formula or dirty metal. Keep your metal clean.

78. JOB AND FLATBED PRINTING: The reason for printing is to enable people to read and gain knowledge. Therefore it is essential to give careful

attention to printing in order to provide good quality, representative of the truth. The first operation is the preparing of the lockup and the type form. It is important that this be evenly and carefully locked up and arranged, because the finished product will be no better than the type form prepared. All type should be securely locked and carefully measured and aligned. Defective or worn type should not be used. Make-up furniture should be checked periodically to make sure it is true. Warped or irregular furniture should not be used.

79. The next step is the feeding and delivering. Good operation here depends on a well-cleaned air system, well maintained suction cups and good mechanical adjustment. Caution should always be taken to make certain that the margins are proper before printing begins.

80. The quality of printing depends basically upon (1) proper impression, (2) properly set ink rollers, and (3) ink adjustment. Proper impression means you should have an even make-ready with the correct amount of hardness in the packing, and not run make-ready too heavy or too light. It is very essential to keep rollers in good condition. It is not economical to try to run rollers beyond the point of their expectant life. The rollers should always be true round and have a good, tacky surface. A hard roller will not produce good printing. The ink roller should be washed down every night to avoid caking of ink, particularly along the edge of the inking surface of the roller, which will move in on the surface of the roller the following day and result in filled-in, dirty type. When a machine is idle for one hour or longer, the roller should not be left on the impression, as this will cause flat surfaces. The quality of printing is highly dependent, too, on correct ink distribution, which should be constantly watched and kept in adjustment.

81. Setoff, which is wet ink transferred from one sheet to another, is a constant hazard to printing. It can easily be caused by too much ink being used or the wrong type of ink for the particular paper being used. Setoff can also be caused by insufficient pressure on make-ready. A third cause is the allowing of the pile of printed sheets to stack too high. A fourth cause is the lifting up of the pile unevenly when you are inspecting during the time of printing and before the ink is dry. A fifth cause is the cutting of the material before it is sufficiently dried. All these steps should be watched carefully, because a well-arranged print job and a well-printed job can be ruined in the last stages with setoff.

82. Static electricity is another problem quite often found present around presses. One simple operation that is often very effective is to get a cord of copper tinsel and stretch it across the press so that the surface of the sheet will come in contact with the tinsel as it passes underneath it just before piling. The tinsel should be tied to metal parts of the press to act as a ground.

83. Good production of a press can be obtained by careful organization on the part of the pressman and a well-maintained machine that is operated at a proper speed. By organization we also mean to have the work so well organized in the layout of the different jobs as to minimize the amount of time a press is not running. Generally, the next job for the press can be

laid out and locked up and arranged while another job is running on the press. The cleanliness of the machine with proper lubrication is also essential to maintain a good quality of production.

84. OFFSET PRINTING: On job work in Brooklyn we are printing more now by means of lithographic or offset printing, usually on paper other than newsprint. All we need to make a plate to print with this process is a copy that is clear, with good contrast. We can take an existing form from stock for this. We then take a photograph with a process camera that exposes a negative. The negative then is placed over an inexpensive lithographic plate and exposed to a bright light. We use a plate exposure light that shows through the negative and onto the light-sensitive plate. The plate then becomes harder where the light shines through. With a chemical developer (supplied by the plate maker) we develop the plate. The developer makes the area where the letters have been exposed greasier, adding a coat of material where the image or type of the form was on the negative. Then the plate is put on the press. The press puts water on the plate first. The water does not stick where the greasy image area is, but it does flow across the rest of the plate, wetting it. Then ink rollers come across the plate. The ink sticks only on the greasy areas, and not where the water is. Then the plate comes in contact with a rubber blanket that is pliable and firm, especially prepared to accept the ink from the plate. The paper is pressed between the rubber blanket, that now has the image in ink on it, and a steel impression cylinder. The ink comes off the blanket onto the paper, and the form is printed.

85. Some advantages to this method are that no line-up is needed by the pressman between forms on the same sheet, as this is done in copy before the negative is made. Also no hand-cut make-ready is needed to justify any weak impression as on a letterpress. Whatever is on the form and negative to start with appears on the printed sheet. There are no heavy plates or type to handle at the press as the lithographic plates are very thin aluminum. The plate bed does not have to go back and forth to get ink and paper, but is cylindrical and can roll along like a rotary press. The result is that these presses can run faster and smoother than letterpress printing presses that use plates or type with raised letters. We find these presses print well also. Although the method is greatly different from the letterpress process, it appears that operators are able to learn to print faster with the lithographic or offset press.

86. INK: In acquiring ink it is not always the lowest priced ink that turns out to be the cheapest ink, but the way to determine the value of the ink is by figuring the number of impressions obtained per pound. Whenever you purchase ink you should always consult with the inkmaker, submitting samples of paper so as to obtain ink suitable for the particular press and type of paper you will use.

87. Some branches are finding it advisable to have ink shipped to them from the Brooklyn factory. In giving consideration to this you can compare your local prices with the prices of the ink from Brooklyn.

88. Of course in addition to our production cost you will need to

add in the cost of freight, insurance and duty. Insurance generally runs about 2¢ per one dollar value. If at any time you desire to obtain ink from Brooklyn, you should always send along a sample of the paper (8½" x 11") that the ink is to be used on; also tell us the type and speed of press on which you print.

89. CARE OF MACHINERY: The best maintenance is preventive maintenance. It is more economical and practical to keep a machine well maintained than to let it be neglected and break down. This will be more expensive and cause greater delay. Therefore, regularly scheduled machine inspection should be followed.

90. Lubrication is the life of the machine. It is good from time to time to have a person with a good understanding of the machinery, possibly a plant mechanic, check over all the machines to make certain that all points are being lubricated. A most vital and essential part of the machine operation is proper lubrication, seeing that all the oil holes are kept clean so that oil gets to the proper place. It is better to oil a machine more frequently with a small amount of oil than with a large amount less frequently, as then a greater portion runs off the machine unused. This is wasteful and is not good for the machine as it runs with less lubrication.

91. Cleanliness of the machine is very important. It gives better life to the machine and results in a better quality of production. However, one rule that should always be followed is that a machine should never be cleaned while it is in motion. This is too dangerous, in that the cloth may get caught in the machine and result in injury to the operator of the machine.

92. It is too often thought that production comes by speed, but this is not the case. A machine should not run above a practical speed. It is not speed that makes production; it is steadiness. Therefore if a machine is run at a practical speed, it will result in better quality as well as satisfactory production and a longer life for the machine and less strain on the operator.

93. SAFETY: We do not want to have anyone get hurt working around machinery; to prevent this requires effective safety measures. Any part of the machine that appears to be dangerous should be properly guarded and protected. You should always watch that all guards are used and in position. Whenever a new person is put on a machine, explain to him each section of the entire machine and caution him as to any dangerous things to avoid about the machine. All machine operators should be constantly cautioned as to the importance of safety.

94. The Brooklyn factory has a press manual for rotary presses that explains the above points on printing and presses in detail. You may order one if you have a rotary press.

95. UNUSED MACHINERY: If you have machinery that has not been used for some time but can be made to produce, do not dispose of it without getting permission from the Publishing Committee. It may be that it can be

sent to another branch. Inform the Publishing Committee in a separate memo sent with your annual report if you have any machines not in use.

96. SILK SCREEN PROCESS FOR PLACARDS AND WINDOW SIGNS: This process is explained on pages 121 to 123 of the 1965 edition of Branch Office Procedure.

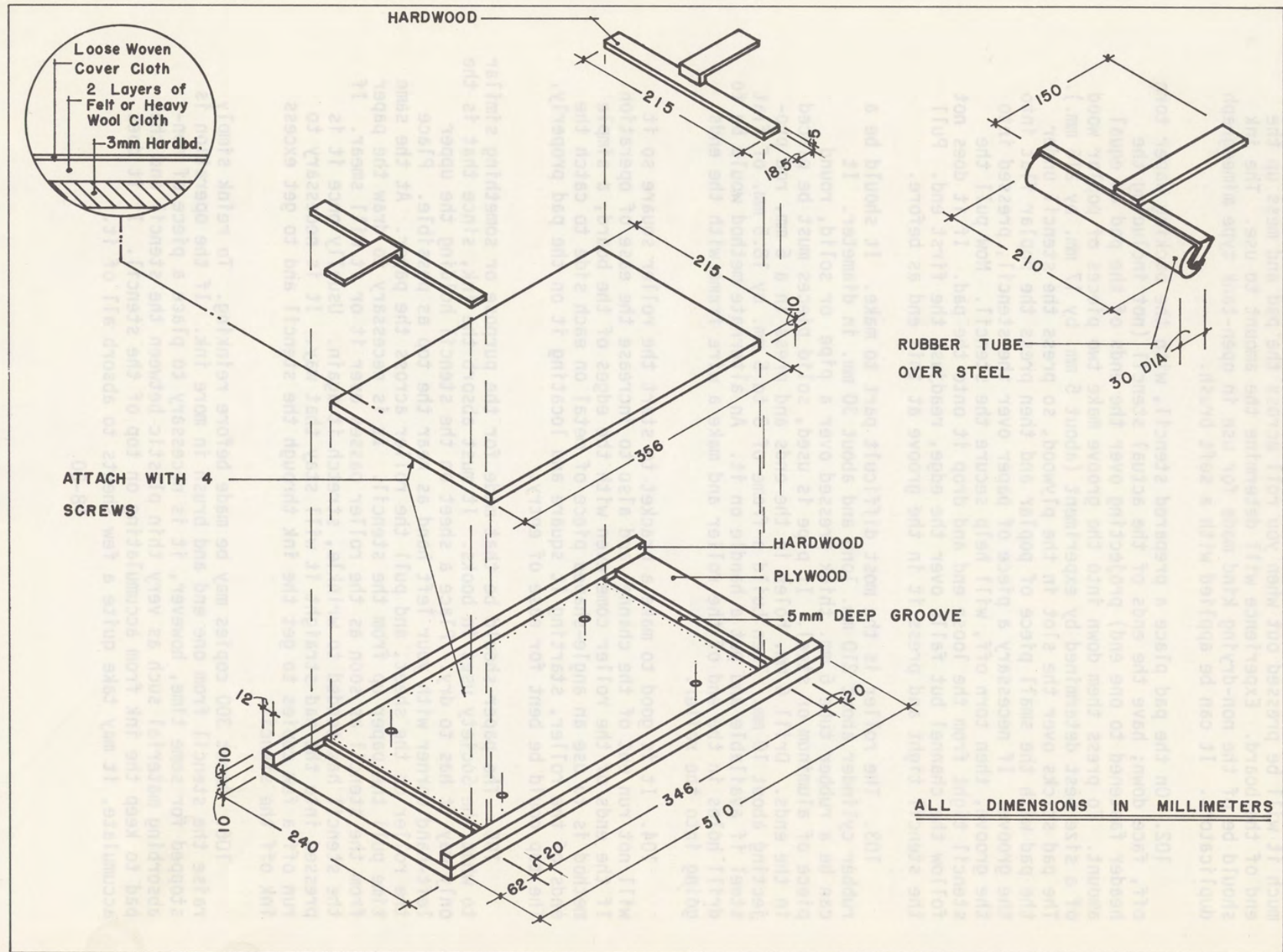
97. DUPLICATING METHODS: There are a number of methods that can be used to duplicate publications if printed material is not available for one reason or another. These include offset duplicators, copiers, mimeographs and spirit duplicators. Some branches use mimeograph machines for producing limited editions of The Watchtower magazines in various languages.

98. A very simple method for duplicating material by equipment that can be made at home is described herewith for the benefit of countries where restrictions make it very difficult to receive printed or even mimeographed publications. This is by means of a duplicating board composed of a pad impregnated with mimeograph ink over which a stencil is fastened. With a hand roller copies are taken from it. The stencil size is 8½ by 18 inches (216 x 457 mm.), but any other size could be used by altering the board's dimensions.

99. The unit is built on a piece of 10 mm. fir plywood (or any other plywood that doesn't warp too much) 240 mm. by 510 mm. From the ends measure in 62 mm. and also 82 mm. and square these the width of the board. Rout or dado these out 5 mm. deep. Now the board measures, starting from either end, 62 mm. to the start of the groove, 5 mm. down, 20 mm. across, up 5 mm., then 346 mm. to the next groove, again 20 mm. across, and finally 62 mm. to the end. Along the 510 mm. edges glue strips of poplar or similar wood 12 mm. by 10 mm. with the 12 mm. surface down. This forms a channel 216 mm. wide and 10 mm. deep the length of the board. This should be lacquered or varnished.

100. The pad is made of a piece of 2 mm. felt or flannel (in order to have a firm pad that holds ink well) and covered with a hard, non-stretching cloth similar to very light canvas. It is mounted on a piece of 3 mm. masonite or plywood, 215 mm. by 356 mm. The 215 mm. edges should be sanded round. Lacquer or varnish this to prevent absorption. It is best, in order to fasten the plywood, to drill and countersink holes for four 6 mm. by 12 mm. flat-head, machine screws in each corner and put the screws in before completing the pad. Now a piece of felt is cut about 2 mm. smaller in each direction than the masonite and placed on the masonite. Then the light material is cut 317 mm. by 458 mm. and 50 mm. squares are cut from each corner. Lay this on the felt and fold the four flaps left from the 50 mm. squares underneath; sew them together tightly with a needle and heavy thread. This forms a firm pad which is necessary in order to avoid wrinkling the stencil. This may be fastened to the main board now by the screws. The nuts should be countersunk into the plywood on the bottom.

101. After the pad is on, the ink may be applied. It takes a good bit of ink at first and must have some time to soak in. Apply enough so a little forms around your finger when you press the pad. If you have too



18-19

much it will be pressed out when you roll across the pad and mess up the end of the board. Experience will determine the amount to use. The ink should be of the non-drying kind made for use in open-tank type mimeograph duplicators. It can be applied with a soft brush.

102. On the pad place a prepared stencil, with the backing paper torn off, face down; have the ends of the actual stencil (not including the header fastened to one end) projecting over the ends of the pad an equal amount. To press them down into the groove make two pieces of poplar wood of a size best determined by experiment (about 5 mm. by 17 mm. by 216 mm.). The pad sticks over the slot in the plywood, so press the stencil under the pad with the small piece of poplar and then press the poplar flat into the groove. If necessary a piece of paper over the stencil, pressed into the groove, then torn off, will help secure the stencil. Now pull the stencil tight from the loose end and drop it onto the pad. If it does not follow the channel but falls over the edge, readjust the first end. Pull the stencil tight and press it in the groove at this end as before.

103. The roller is the most difficult part to make. It should be a rubber cylinder about 210 mm. long and about 30 mm. in diameter. It can be a rubber tube 6 mm. thick pressed over a pipe or solid, round piece of aluminum or steel. If pipe is used, solid pieces must be placed in the ends. Drill 6 mm. holes in the ends and press in a 6 mm. rod projecting about 10 mm. Then build a frame of 3 to 5 mm. by 18.5 mm. of flat steel if available and put a handle on it. An alternate method would be to drill holes in the end of the roller and make a wire frame with the ends going into the roller.

104. It is good to make a bracket to start the roller square so it will not run out of the channel and also to increase the ease of operation. If the ends of the roller come even with the edges of the board, a simple method is to use an angle-shaped piece of metal on each side to catch the ends of the roller, starting it square and locating it on the pad properly. The top could be bent for ease of entry.

105. The paper should be that made for the purpose or something similar to what the Society uses in books. It must absorb the ink, since that is the only way it has to dry. Place a sheet on the stencil holding the upper left-hand corner with your left hand as near the top as possible. Place the roller on the sheet, and pull the roller across the paper. At the same time pull the paper up from the stencil. It is necessary to draw the paper from the stencil as soon as the roller passes over it or it will smear. If the stencil has tended to wrinkle, stretch it again. Usually once it is pressed into the pad straight it will stay that way. It is necessary to run off a few copies to get the ink through the stencil and to get excess ink off the stencil.

106. About 300 copies may be made before reinking. To reink simply raise the stencil from one end and brush in more ink. If the operation is stopped for some time, however, it is necessary to place a piece of non-absorbing material such as very thin plastic between the stencil and the pad to keep the ink from accumulating on top of the stencil. If it does accumulate, it may take quite a few sheets to absorb all of it.

19. PRINTING COSTS AND ACCOUNTING

1. Any manufacturing plant needs to have a record of expenses if it is to operate efficiently and provide information concerning the cost of items being produced. Therefore a cost accounting system needs to be set up in all printing branches to provide manufacturing and shipping costs on the books, booklets and magazines as well as other items of production. Such information not only provides a check on efficiency but is helpful in deciding the price at which an item can be placed with the public and in determining the feasibility of having certain items printed by an outside firm where duty fees and shipping costs make it seem impractical to use our own facilities. How elaborate the accounting system needs to be is in most cases determined by the reports required by the branch organization as well as the extent of manufacturing being done. It should be a very simple matter to keep a record of costs where merely a small amount of job printing is involved. Certainly one should avoid spending a lot of time working up information that is not needed. Also it is good to avoid duplication of effort wherever possible. For instance, it may be that much of the information compiled in the treasurer's office at the branch can be utilized by the cost accountant in developing some of the costs needed. While bookkeeping as carried on in the treasurer's office needs to take into consideration all costs in order to balance out the books, cost accounting is concerned only with expenses that affect the manufacturing or other costs being developed.

2. COSTS NOT CHARGEABLE TO PRODUCTION: Every branch has operational expenses that are necessary in looking after the Kingdom interests, but only certain items contribute to manufacturing costs. Expenses that a branch would ordinarily have if printing was being done by an outside firm are overhead expenditures and are not included in the cost of producing books, magazines or other literature. Following is a list of expenses that should not be included in the manufacturing costs:

3. Bethel home expenses consisting of allowances, meals, housing, furniture and illness, as well as repairs, rent, mortgages, dividends, taxes, light, heat and power for the portion of the branch building comprising the Bethel home, are charged to labor costs. Eventually a portion of these costs will get into the manufacturing cost through the labor rate (see labor costs) but none of these Bethel home expenses are to be charged directly to production.

4. Branch overhead expenses involving the various offices, service department, translation of literature, correspondence, bookkeeping, invoicing and the handling of pioneers as well as the handling and expenses, including allowances, of circuit and district overseers, missionaries and special pioneers, are not charged to production.

5. Cars and trucks are not chargeable if the branch has conveyances for business purposes other than those used for manufacturing or shipping. Those used for various purposes may be prorated for cost accounting purposes.

6. Conventions and their expenses are not charged to production.

7. Educational expenses involved in maintaining schools at a branch such as the Kingdom Ministry or Pioneer Service Schools, special training given to missionaries learning a language, or instruction to circuit and district overseers, as well as motion picture films and slides would not be included in production costs.

8. Legal expenses involving estates or property other than that being used for manufacturing.

9. Maintenance of outside property or the sale thereof would not affect the cost of production.

10. Shipping costs involving the storage, packaging and shipping of literature and magazines.

11. Other expenses too may not be included in the cost of manufacturing a book or magazine, the reason being that if we had our literature printed outside by a local printer we would still have all of the above expenses. What we want to ascertain in our cost system is the exact cost of manufacturing the book, booklet or magazine as though the manufacturing or printing division were an outside concern.

12. COSTS THAT ARE CHARGEABLE TO PRODUCTION: The only branches that will have to set up a cost accounting system are those that manufacture books, booklets or magazines, or do considerable printing on a small scale, and then they would need to know what these things cost in order to make a comparison with outside printing. Therefore the items that are to go into production costs are as follows:

13. Building: Just that portion of the building that is used for manufacturing and storage of supplies for manufacturing would be charged to production. This would include depreciation, rent, taxes and maintenance costs to the factory building.

14. Heat: If one central heating system is used for the heating of the Bethel home, the office and the factory, then a percentage of the heat cost would be worked out for charging to the factory. The rest would go against the Bethel home and office.

15. Ink would include all inks, oils and dryers used in printing as well as any costs of manufacturing ink or distributing it to the presses.

16. Labor costs will include everything contributing directly or indirectly to the following: allowance, personal expense account payments, home, meals and sickness. The totals of the above items contributing to the labor rate for the current month are added to the totals for the previous eleven months and the resultant total for the year is then divided by twelve to provide an average cost of labor for the month involved. The total cost of labor should then be divided by the number of persons working in the factory, the office and such schools as may be in operation at the branch. It will not include those who work in the kitchen or dining room in connection with meals, nor will it include housekeepers or others engaged in home maintenance. The above procedure will provide a labor rate per person

for cost-accounting purposes and will be the same for each individual whether serving in the factory, the office or a school being operated by branch personnel. However, only the labor cost of those who work in the factory and have to do either directly or indirectly with the manufacture of literature will be charged against production. The labor cost of all others falls against the nonprinting operations of the branch.

17. Light and Power: If the lights are on a separate meter from the rest of the power then the cost can be distributed in the same manner as shown in paragraph 14 with respect to heat. If there is not a separate meter then a survey will have to be made to determine the portion of the expense that applies to lights and the balance will then be charged to the various departments and/or machinery that utilize power.

18. Machinery and Equipment: Separate ledger accounts must be maintained for these in order to keep a record of the depreciation.

19. Maintenance: A record should be kept of all maintenance costs for machinery and equipment in the various departments. This would include maintenance supplies.

20. Proofreading is part of the cost of manufacture and is chargeable against production. However, translating is not so charged. Whether the translating is done in the factory or the office makes no difference. We do not charge this against production because we must translate a book before it goes to the printer. But proofreading is customarily done by the printing firm to insure that it conforms to the original copy and therefore becomes a part of the manufacturing cost.

21. Stock: This has to do with materials such as paper supplies, cardboard, bogus, crash, stitching wire, or any other material that goes into the making of a book, booklet or magazine. It is part of the cost of production.

22. The details of the actual cost accounting procedure will be supplied to the larger printing branches on request to the Brooklyn office. Branches that mimeograph or print a small edition of various language magazines may request a write-up entitled "Cost Accounting Procedure [Abbreviated System]" that should serve their needs if they do not already have one. Branches that do not do printing need not be concerned with this information.

for cost-accounting purposes and will be the same for each individual whether serving in the factory, the office or a branch being operated by branch personnel. However, only the labor cost of those who work in the factory and have to do either directly or indirectly with the manufacture of its product will be charged against production. The labor cost of all others falls against the nonproducing operations of the branch.

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20. PROGRAM AND ARRANGEMENTS FOR
CONVENTIONS AND CIRCUIT ASSEMBLIES

1. The Governing Body writes a letter to the branches each year setting out the program for the coming year, including information about convention plans. This letter directs whether you should have many district conventions, a national convention or an international convention. All branches will make arrangements according to the advice given in this annual letter. The printed booklet, Convention Organization (CO-1), provides a general outline of suggestions and guidelines for operating district, national or international conventions.

2. PROGRAM: As to international, national or district conventions, the Teaching Committee makes up the program. If district or national conventions in the United States are held before other branches arrange for theirs, then the program arranged for the United States' conventions may be followed by the branches. However, each Branch Committee should know the condition of their country better than anyone else and they can also consult with the district and circuit overseers as to the material that would be most beneficial and may add or delete certain parts if necessary to fit the needs of their field. However generally the material provided should be used since it has been prepared by the Teaching Committee for the world field. It would be good to keep the Teaching Committee informed of any adjustments you plan in the program. Always be sure to arrange a program that will bring spiritual blessings to God's servants, and be sure that it is in good taste. The conventions should be practical and scheduled at a time of the year that will be best for the majority of the brothers to attend.

3. LOCATION OF CONVENTIONS: When national conventions are arranged, then one of the larger cities of the country should be selected. As for district conventions, it is good to have them in cities able to handle the crowd you expect. Over a period of time it is best to have conventions in as many different large cities as is possible and practical, for the sake of the witness that will be given.

4. EXPENSES: The branch will take care of the expenses and receive the contributions for national and district conventions. The food service operation aids greatly in helping to cover some of the expenses. It should always be remembered that conventions are a real stimulus to the brothers and an encouragement to the interested persons, hence they should be well organized. If the convention runs smoothly due to good organization and loving oversight, it will generally pay for itself.

5. PERSONNEL: The Branch Committee should appoint as convention overseer a brother who is an elder and a good organizer, using a local brother who has adequate free time to devote to the assignment or a traveling overseer. Most importantly, the one selected must be a spiritual man who fully manifests the fruits of the spirit, even when under pressure. Usually a convention overseer should also be a good businessman and alert in purchasing since he deals with officials and with many business concerns. Once such a brother is appointed as convention overseer by the Branch Committee, then he, in turn, will recommend to them a first and second choice for two brothers

to serve on the convention committee with him as assistant convention overseer and food service overseer. After the Branch Committee approves and appoints these other two brothers by letter to the parties involved, they then will function together as a committee of three to assign all other department heads as well as to oversee the over-all convention operation.

6. CIRCUIT ASSEMBLIES: These are arranged by the branch office twice each year, according to the recommendations of the circuit overseers. Again the program may be adjusted according to the local needs of the brothers, but keep the Teaching Committee informed. Small countries with only one circuit or larger countries where publishers are very poor and cannot afford to attend three assemblies a year may wish to organize just two assemblies each year combining features of the district convention with a circuit assembly. Whether this will be done is left to the judgment of the Branch Committee. In countries where restrictions make it impossible to hold district or circuit assemblies, perhaps selected material can be presented to the brothers at their Kingdom Halls.

However, each Branch Committee should know their country better than anyone else and they can also consult with the district and circuit overseers as to the material that would be most beneficial and may add or delete certain parts if necessary to fit the needs of their field. However, generally the material provided should be used since it has been prepared by the Teaching Committee for the world field. It would be good to keep the Teaching Committee informed of any adjustments you plan in the program. Always be sure to arrange a program that will bring spiritual blessings to God's servants, and be sure that it is in good taste. The conventions should be practical and scheduled at a time of the year that will be best for the majority of the brothers to attend.

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21. NEWS SERVICE

1. It is beneficial for the branch offices to establish good relations with the public news media wherever possible and practical.

2. Branch Committees should be on the alert as to the possibilities of advancing the Kingdom message and its good news through newspapers, radio, television and magazines. While we have a news service representative at all circuit assemblies, it is good to have someone appointed by the Branch Committee and working in the branch office, either the branch coordinator or another person, to handle general news service matters in case such needs arise at the branch. The overseer handling news service should be one who is capable, tactful, has a good mature knowledge of the truth and knows how to speak to strangers.

3. A good news service overseer in your office should have available a few copies of the Yearbook, convention reports, and a few issues of The Watchtower and Awake! that have something outstanding to say about the organization so that people can get an over-all picture of our work. It is not very often that people call on the branch for information, but if a reporter for a newspaper or magazine is calling for a story, it is always good to turn the inquiry over to the same person because he is going to get used to talking to these people and he is alerted to the fact that he must be tactful and give out good and accurate information. If the brothers in the Bethel home know that a certain individual is the news service overseer for the branch, then they will not take it upon themselves to act as spokesmen when people call, but they will always refer such matters to the right individual.

4. A news service representative is appointed for each circuit on the recommendation of the circuit overseer. Appointment is made by form letter S-325a and the duplicate S-325b is retained in the circuit file. This brother has the responsibility to cooperate closely with the circuit overseer in promoting news service within the circuit. The branch may send these brothers material from time to time regarding theocratic activities to be publicized from the local circuit level.

5. In some countries we do not seek to publicize the work because local circumstances indicate the advisability of working quietly and not becoming too prominent. We must always use our good judgment in this regard.

6. We will not ordinarily use any newspaper advertising for conventions unless it is free; nor do we pay for radio or television time. However if it seems advisable to publicize our work in your country we do have excellent material that capable brothers can put on the air, on radio or television without cost in various formats if local stations want information presented. We also can provide material of local interest that we can pass on in typed or mimeographed form as news releases for the newspapers.

7. Occasionally libraries or universities get in touch with the Society and ask for some literature to be contributed to their library. There is no objection to your sending this material free. This is good public relations and can be charged off as advertising.

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22. RECEIPTS AND EXPENSES

1. All funds received by the branches should be carefully used for the advancement of the Kingdom interests. It is always good to count the cost and weigh the need carefully before recommending or authorizing any unusual expenditures. While the Society supplies the various branch offices the necessary funds for operational expenses, we depend on the Branch Committee to use these funds wisely. Additionally, you have the opportunity from time to time to show the local publishers that they have a privilege to share in meeting local expenses. Finally, every Branch Committee has a responsibility to keep accurate records so that all funds can be accounted for by government auditors or by visiting zone overseers.

2. VOLUNTARY CONTRIBUTIONS: The Kingdom work is carried on by voluntary contributions, and the brothers in your country are encouraged to have a share in making such voluntary contributions for the advancement of this work just as the brothers do in all other countries throughout the world. Just because a branch has been aided financially for many years does not mean that it must always continue that way. As a branch grows in publishers it should grow in financial strength and eventually be able to carry its own financial burdens. With the expansion of the work reaching the ends of the earth, all branches have the privilege of carrying some share of the burden of expense. This can be brought to the attention of the brothers at circuit assemblies and district and national conventions in a kind way without soliciting.

3. Literature and magazine placements should help you with your expenses. The Society ships literature to all the branches at low branch rates and when placed you will get the benefit of some of the contributions to help the branch in covering its local expenses. In this connection, the branches should order what is needed for field activity, being careful not to order excess amounts that will just have to be stored for long periods of time, which means that funds that could be used in other features of the Kingdom work are unnecessarily tied up in the form of printed literature. The Society does not request branches to pay on their accounts if the funds are needed for the Kingdom work locally, but it does require that all funds be used wisely.

4. GIFTS AND WILLS: Frequently persons who are Jehovah's Witnesses inquire about the proper procedure for making gifts to the Society or making the Society the beneficiary of their will. The Society's form letter T-35 of December 1976, sets out some details in this regard, although to some extent matters must be controlled by local arrangements with regard to wills and estates.

5. Donations of money may be made to the Society in the form of contributions payable to Watch Tower Bible and Tract Society of Pennsylvania in the United States; or if from a donor located in a country outside the United States, then donations may be mailed to the branch office for that country and made payable to the local corporation. Every contribution should be accompanied by a brief letter stating that it is sent to the Society as a donation.

6. Property other than cash or money can also be donated to the Society during the lifetime of the giver, should that be desired. This would include jewelry, stocks, bonds, mortgages receivable, notes receivable and other such property from which the Society can eventually benefit. If a person wishes to donate such to the Society that person should write to the branch office of his wish and explain of what the property consists, and the Society can then reply informing the person if the gift can be accepted and giving information as to how to make the transfer to the Society.

7. All donations and gifts are acknowledged by the Society when they are received. In some countries such gifts are tax deductible. By making such contributions during his lifetime a donor is ensured that the gift is received by the Society and that his wishes are carried out.

8. CONDITIONAL DONATIONS: It is possible for money to be given the branches under a special arrangement which provides that in case of personal need it may be returned to the donor. Conditional donations may be made in the name of more than one individual so that if one person dies the other may still receive the benefits if needed. They may also be made by congregations. This arrangement is not made by all branches, but can be done where the Society has branch property or funds that would more than cover any conditional donations made to the local organization so that there would be no problem in returning the funds at any time. If your branch is regularly receiving remittances from the Society to support the work locally, then it would most likely be inadvisable to institute the conditional donation arrangement.

9. PROPERTY: Other property can also be given to the Society during one's lifetime under special provision whereby if for any reason the donor wishes the property returned, this can be done. Such special arrangements can be made in respect to stocks, bonds, and other similar property. The arrangement places title to the property in the name of the Society during the lifetime of the donor. It ensures the Society's possession of the property in the event of the death of the donor, but being a gift made during the lifetime, it is not subject to expense and uncertainties of probate of will. In the case of income assets such as stocks and bonds, special arrangements may be made whereby the income can go to the donor and the principal to the Society upon death of the donor.

10. In the case of real estate from which the owner wishes the Society to benefit, it is generally preferable for such to be sold by the owner and then the proceeds can be disposed of by him as he may desire including any contribution thereof to the Society for Kingdom service. If it is the donor's wish for the Society to receive the real estate in the event of his death, then a provision can be made to this effect in his will. If, instead of selling the real estate and contributing the proceeds during his lifetime or conveying the real estate to the Society under the terms of his will, the person prefers to deed the real estate to the Society, it is important that the Society first be consulted before this step of deeding property is taken. Taxes may be involved. If your Branch Committee has any questions, you should feel free to write the Publishing Committee about such matters, giving all information.

11. INSURANCE: Occasionally persons desire the Society to be the beneficiary of their insurance policies and this can be arranged. If the Society is named as beneficiary in an insurance policy we would like to be informed.

12. SAVINGS BANK ACCOUNTS IN TRUST FOR SOCIETY: Frequently persons have funds that they would like the Society to have in the event of death but on which they desire to earn interest and also which they wish to have available for personal needs that may arise. Some such persons put these accounts in their names, but the accounts are also "in trust for Watch Tower Bible and Tract Society of Pennsylvania," or the appropriate local corporation. Regulations regarding such trust accounts vary from place to place, so a person who is interested in such an arrangement should discuss it with his bank. If it is agreeable to the bank and in accordance with law, the one desiring to set up such an account may do so, naming the Society or the local corporation, whichever is appropriate. A letter should be written to the Society stating that the account has been set up and showing just how the title of the account appears, that is, the name of the depositor and the rest of the wording of the account, the name and address of the bank or association where the account is, and the number of the account.

13. WILLS: Even though gifts are made during lifetime, it is good that every owner of property or money make a will. Persons desiring to make such a will should have such Last Will and Testament prepared by an attorney. It is good to inquire of the attorney if the person can legally give to the Society the bequest that he desires to give. If it is desired to give the entirety of the estate to the Society, it is appropriate to check with the attorney to see if such can be done under the laws of your country. If the Society is named as beneficiary, it would be good to send the Society the executed original will for the Society to hold in safekeeping if there is no objection to this. It is helpful in handling the probating of a will if the Society also has a list of names and addresses of all relatives and a general list of assets and where such property is located.

14. BETHEL, MISSIONARY AND SPECIAL PIONEER EXPENSES: Large amounts of money are spent to support Bethel workers, missionaries and special pioneers with a view to expanding the Kingdom work. Often the local congregation publishers cannot cover this expense by local contributions and so funds are sent to many branches to help with such costs.

15. However, the Branch Committee should be careful to see that those who receive funds for such service and have such privileges of service are deserving persons who are accomplishing something in the field. If you have persons on the list who are not accomplishing much in the way of preaching the good news and in bringing people to a knowledge of the truth, it may be better to remove them from that field and assign others. Compare their activity with that of others in similar territory. We do not want to be wasteful or spend funds for persons who are not whole-souled in accomplishing the work to which they are assigned.

16. The same principle applies to persons working at the Bethel home. We want dedicated, hard-working brothers and sisters to help with the work,

not persons who may be disinterested or more interested in material benefits than in the privilege of sharing in this spiritually-upbuilding work. We are interested in those who are interested in Jehovah God and in the preaching of the good news of the Kingdom, and we want to support them in every way, whether at Bethel or in the field.

17. The Branch Committee should take a keen interest in helping new missionaries to adjust, so that they will feel "at home" and become effective in gathering in new ones. We fully appreciate that some missionaries are more successful than others and if a missionary is working hard at his field activity, then we are happy to have him in that service even though he may not be quite as effective as someone else.

18. In many places missionary homes are established and Kingdom Halls are provided for in these homes. The local congregation may meet there, and they should be informed that they may contribute something for the upkeep of the Kingdom Hall. Sometimes meetings are held in Bethel homes and a reasonable amount should be contributed for upkeep of the Kingdom Hall on the part of the brothers using it.

19. KINGDOM HALL LOANS: Another large expense in many countries is in the form of Kingdom Hall loans to help congregations get Halls built. This is very advantageous for the expansion of the Kingdom work and the Society is pleased to help with such funds if the Branch Committee recommends it and has confidence that the local congregation will pay off the loan in a ten-year period, including the usual 3% interest. Before funds are advanced we want to be sure that the congregation will be responsible for repayment and will do so on a regular basis. The Branch Committee then has the responsibility to see that the funds do come back to the Society as agreed so that these funds can be used for further expansion of the Kingdom work. If payments are not made regularly and on time according to the agreement, then the matter should be called to the attention of the congregation concerned.

20. In the case of new loans, or additional financing requests on accounts already established, approval will first be requested and received from the Publishing Committee before any commitment is made or funds advanced to the congregation. You should secure all the information from the congregation applying for financing that has been required for your country, supplemented by the necessary documents from the congregation. These should be carefully checked to see that there are no defects or problems that you can detect that might adversely affect the congregation's title to its property or impair the security of the loan which is to be considered an investment of the branch and for which the branch is responsible.

21. RECOMMENDING KINGDOM HALL LOANS: Details on the handling of Kingdom Hall loans by branch offices were set out in the letter to all branches of February 2, 1976. When a new Kingdom Hall loan is recommended, the answers to the 22 questions should be set out on a separate sheet of paper with a covering letter from the Branch Committee recommending the loan if it seems appropriate. For additional loans, 11 questions are to be answered, and we appreciate it when the branches follow this form in submitting loan requests. A listing of these questions and other information relative to

Kingdom Hall loans can be supplied by the Publishing Committee on request.

22. Except for rare instances such as where only the purchase of chairs is involved for a relatively small amount each Kingdom Hall for which financing is extended by the branch customarily should be insured for its full insurable value, with the Society or the local corporation being named as first mortgagee if the insurance is obtained locally rather than through the United States branch. If for some reason this does not seem necessary, it should be established with the Publishing Committee.

23. The monthly payments will be applied first to interest due on the principal balance at 3% per year, which interest should be entered on each ledger every month, with the balance of the payment applied to the principal. Delinquent accounts should be written to no less often than every two months.

24. To figure the interest on a Kingdom Hall loan, multiply the previous balance (left after the previous month's payment was applied) by .03 to get 3% and then divide that figure by 12 to show the interest for one month. That figure is the portion of the monthly payment that you would apply to interest and then the balance of the monthly payment would be applied to the principal.

25. As you can see, you are multiplying by three and dividing by twelve. This is the same as dividing by four. To show how this works, refer to the balance due after the application of the last payment. When you move the decimal point two spaces to the left in the balance figure and divide by four, you get the figure for interest for the month. If a monthly payment is missed, the interest is still payable for each month starting with the month the loan is first made. The interest for the first month may be adjusted according to the date the remittance is made.

26. BETHEL HOME EXPENSES: At times brothers working in a Bethel home or printery are careless, not realizing the expense involved when things are broken. If some brothers are careless or indifferent in such matters, it is good to speak to them about it so they realize what is involved. The cost of everything is increasing these days, and the brothers are not always aware of how expensive things can be. Sometimes some individuals put much food on their plates and then do not eat it. This is wasteful and can be expensive in the long run when many brothers are involved. At times they may leave lights burning when they leave the bathroom or their own room. It is appropriate to talk to brothers in a kindly way to avoid such waste.

27. PURCHASE AUTHORIZATION: Purchases involving the regular daily operation of a branch are authorized by the Branch Committee. However, requests for any purchase involving the acquiring of property, enlargement of branch buildings, obtaining additional machinery, including typewriters, buying of vehicles or any other major purchases for the home or factory should be submitted to the Publishing Committee for approval. The same is true of

disposal of property, machinery, etc. Provide complete and specific information relative to the equipment you intend to purchase, including the cost of the equipment and the reasons why you need such equipment. If anything is purchased at a sale without prior authorization, which might occur on rare occasions, please give similar details. Any brochures or illustrations of the item can be very helpful, especially if the description is provided in English. If you have any equipment you can trade in, find out what you can get for it and show this on the requisition too, so that the net cost can be ascertained by the Publishing Committee.

28. No agreement, either implied or written, should be made with any prospective supplier unless prior authorization has been obtained as outlined above, although it is usually good to obtain several proposals from sellers which can be submitted along with the requisition requesting permission to purchase. Even though a supplier offers an attractive limited-time discount, no contract should be entered without proper authorization.

29. BUYING WISELY: The one who buys goods or services should remember that he is spending funds provided for the Kingdom work, and therefore he should be desirous of obtaining full value for the money that is spent. Often an item which can be obtained at a cheap price will actually end up costing more in the long run due to excessive waste, short lifespan, frequent time- or production-consuming breakdowns, unavailability of parts, etc.

30. When choosing suppliers you should look for those who are well established and will back up their products. Usually this means the items will cost somewhat more, but the extra cost is well worth the investment. Generally it is best to stay with a reliable supplier and not be switching from one to another. Because they can depend on your business, they may be able to effect savings in their purchases which they will pass along in the nature of discounts. And in the event of shortages they will usually give preferential treatment to valued customers who cooperate with them and pay their bills on time. Though it is good to check with other suppliers from time to time in order to check the prices of your present suppliers, it is well to bear in mind that some merchants will artificially lower prices in order to wean away a prospective client from his competitor. Later he will raise his prices again. Generally your present supplier will work out an agreeable price with you if he knows that his price is too high. For the most part it is usually best to keep prices and suppliers as proprietary information and not reveal them to competitors.

31. Because of the increasing number of incidents of receipt of damaged goods, poor quality, substitutes or wrong merchandise, it is necessary to keep very complete records and to follow through with the supplier immediately once the problem has been ascertained. Delays may prove to be costly. This requires the cooperation of those in the branch who take delivery of the goods as well as those who will be using them. No attempt should be made to use the merchandise unless and until an agreement has been worked out with the supplier. It is best to have this in writing. Obviously, it may be necessary to withhold complete payment until the matter has been satisfactorily resolved.

32. It is good to acquaint businessmen with the nature of our work. Many prove to be quite favorable and even extend courtesies that assist us in our activities. Help them to appreciate the scope of the work and give them literature if appropriate. Always be courteous and respectful even if they prove to be persistent. A time may come when we could use their services.

33. PURCHASE AND STORAGE OF PAPER: You will want to keep records of the kind of paper used and the quantity as it will help in ordering supplies for the next year. The production report may be helpful in this regard, showing the exact quantity of books, booklets, or magazines that are printed. You can usually get a better price by ordering paper in large quantities or on a yearly contract.

34. While we must anticipate our printing for the coming year, we always want to work with facts and go on past records. If over the past three or four years we have had a 10% increase in the amount of paper that was used and we have another increase this year, then we might anticipate a 5 or 10% increase in supplies needed. Contracts should be made flexible if possible so that we can buy more or less than our contract calls for. We never want to be overstocked with large supplies of paper that cannot be used later on or that may deteriorate considerably before they can be used. The Branch Committee should use care in ordering supplies just as they must consider past distribution in ordering literature from printing branches.

35. When purchasing paper, the grade and physical properties of the paper should be determined based on the intended usage of the paper. Do not use an expensive grade if a less expensive one will do as well. Usually grain direction is a critical consideration; but if not, you may be able to size the paper so that savings can be effected. Again it may be possible to obtain "job" lots of paper at reduced prices which are not the exact size wanted but will work out to a savings in the long run. Acquainting suppliers with the nature of our work may move them to offer discounts. Prompt payments, or cash payments, may yield further discounts.

36. Anticipate paper needs well in advance of usage so that there will be ample time to purchase at a good price and the paper will be delivered when needed, thus avoiding costly delays. Keep a monthly progressive inventory of paper. From this you will be able to determine when to order. If you can, order in quantities large enough to take advantage of price "breaks." Check with your supplier to find out where such quantity discounts occur. Analyze your paper needs each month. If you must have a small order of a certain grade but it will be expensive to order the small amount, you may be able to supplement the order and obtain a discount with an order of another grade.

37. Bear in mind that the proper storage of paper is essential to prevent damage and waste. Paper should always be kept away from heat, sunlight, oil and water. If you open up a bundle and use only a part of it, make sure the remainder is properly rewrapped to protect it from light, dust, moisture, etc. The amount you store of each grade should be carefully determined. For example, some grades of newsprint usually cannot be kept in stock more than three or four months as they tend to lose their strength,

become brittle and turn yellow if exposed to air and light. However newsprint kept within its wrapper and properly stored, can last from six months to a year without harm to the paper quality. It is not good to overcrowd your shop with paper resulting in constant shuffling of your stock. Usually a four- to six-month supply of regular, moving stock is sufficient. For security purposes it is preferable to have a local source of paper. However if you have no reliable local paper suppliers and must depend on suppliers from another country, you will have to allow additional time for shipping the paper. Therefore, orders must be placed early enough to ensure that a sufficient stock is maintained. You must never allow your paper supply to run out. Any items for a particular job should be bought only in the amounts required for approved printings.

38. When ordering job press paper, you should show the sheet size and color. Grain direction is important on heavier stock and should be indicated on your order. It is good to send a sample of the type of paper you would like with your order. A sheet 8-1/2" x 11" will suffice.

39. MISCELLANEOUS SUPPLIES: From time to time we receive orders from branches for household supplies or various types of equipment. If your branch finds that you just cannot get things locally that you feel are essential, and the only place you can get them is in another country, you may put through your order and explain why. However we feel it is generally best to get equipment and supplies locally as generally you will have a better and faster opportunity of getting additional supplies, parts and service. In addition it saves much work for someone at another branch in purchasing and shipping and there may be savings in shipping and duty costs. We cannot start buying supplies at the United States branch or other large branches for Kingdom Halls or assembly halls to be sent to other countries as too much is involved. So all Kingdom Halls, circuit assembly halls, and for that matter, branches, if possible, should get their supplies and equipment locally.

40. If a branch finds it necessary to order something from another branch, such request should be made on a regular Branch Order (AB-3) and not by means of an interbranch memo or letter. If machinery parts are requested from another branch, always give complete information, such as manufacturer, make, model number, serial number, any name plate information, etc. For electrical items, give details such as voltage, frequency (cycles), phase, etc. Be specific and give full information on any item you request. These items should be listed on a separate Branch Order and not on an order requesting literature.

41. CAREFUL USE OF FUNDS: The Publishing Committee knows that money is needed to expand the work through missionary, special pioneer, circuit and district activity. However, at the same time we want to watch to be sure that all Society funds are carefully spent. Is your literature shipped the cheapest way? Do you purchase food in quantities? Do you buy foods in season? Or do you buy expensive canned goods because it is convenient to do so? Can incidental trips be combined to save time and transportation costs? Are you a careful buyer to be sure you get the true value of things?

42. It is very much appreciated if the Branch Committee will assist in

keeping unnecessary expenses to a minimum. The funds being used are not our own but are contributed by the brothers from all parts of the world. The brothers have made sacrifices to help with the Kingdom work, so we want to act as wise stewards of these funds to use them to greatest advantage.
--Matt. 25:14-17, 19-23.

43. REQUESTING ADDITIONAL FUNDS: It is practical in the smaller branches to have sufficient funds to cover expenses for a three-month period. We want to keep each branch supplied with the necessary funds, but we do not want to have large amounts in countries where the economy is poor or where there is high inflation and the funds are subject to sudden devaluation. Generally if your balance at the end of a month is two or three times as high as your expenses for the month, you have sufficient funds. But if you begin to drop below that amount, then it would be appropriate to ask the Publishing Committee for additional funds from another branch to build your branch account up to sufficient for three months. It takes time to transfer funds from one branch to another, and we do not want you to run short, so do not wait until the last minute to make your request.

44. Usually we will transfer funds month by month to branches needing financial support in an amount somewhat less than their actual needs and then send a supplementary remittance from time to time. However if you find your funds are building up so that you have more than a three-month supply of funds on hand, then you should write the Publishing Committee about this suggesting that an adjustment be made, perhaps skipping remittances for a month or two until your balance is reduced somewhat.

45. If you find you usually have some balance of funds from month to month that you do not use, you may consider putting some funds in a savings account to earn interest. However, we do not want smaller branches to build up funds for that purpose unless your local income is greater than your expenditure.

46. Each branch requesting funds should have a system for checking to make sure that the funds sent are actually received by them. And the branch sending funds should also be sure that the funds they send reach the branch or branch account safely. We return an interbranch memo to a branch sending through subscriptions so they know they were received at the printing branch. It would be good to follow a similar system in sending remittances from one branch to another. When your branch sends funds to another branch, you may also send an interbranch memorandum in duplicate so that the duplicate can be returned to your branch. Then you will be sure the funds have been received. If funds are sent by bank transfer, then the receiving branch should confirm receipt to the sending branch.

47. ENCOURAGING CONTRIBUTIONS: The Watchtower from time to time has articles on the matter of contributing to advance the Kingdom interests, and at times information is given at assemblies as to how the work is carried on and the privilege each publisher has in this regard. It is not amiss to inform the brothers how the Society is supported in its expansion work, just as a congregation must be supported by contributions in order to pay the rent on a Kingdom Hall. With this in mind, we put out contribution

boxes at conventions so that the brothers may have the privilege of assisting in covering expenses and in sharing in the advancement of the Kingdom work. At no time, however, do we want to solicit funds so that the brothers feel they are being pressured, but we do want them to be informed as to how the Society operates and their privilege in this connection.--Luke 21:1-4.

48. The brothers also have the privilege of helping with the work by caring for the housing and meals for circuit and district overseers and Society speakers from time to time. All of these are privileges of service and require a willing spirit on the part of the brothers.

49. If your country is one where the income of the brothers is low, they may be limited in what they can do, but at the same time we do not want the brothers to leave the responsibility for caring for the expenses entirely to brothers in other countries. It is just a matter of proper education, patience, and time. If they are never told and the Society just goes ahead and pays all of the expenses, they will not come to appreciate their obligation and privilege. Just as we have to instruct the brothers in the congregation as to the need to cover Kingdom Hall expenses, so we have the privilege of helping them understand how the expenses of the branch organization and special pioneers and circuit and district overseers can be covered with their help. So it starts in the congregation. If the congregation is informed each month of their income and their expenditures so they can meet their obligations as a congregation in God's organization should, then they can also be helped to see how they can have a share also in expanding the Kingdom work throughout the branch territory by their contributions.

23. SCHOOLS FOR THEOCRATIC TRAINING

1. KINGDOM MINISTRY SCHOOL: The revised Kingdom Ministry School program will offer 15 hours of study for elders in five units of instruction of three hours each. In most cases there will be two instructors for each school. Each instructor will handle half of a teaching unit. From time to time supplementary refresher courses may be arranged for and administered in this way to offer progressive training for this school program.

2. Scheduling of the school sessions can be flexible. Three units could be covered on Saturday and two units on Sunday. In this way the school could be conducted over a weekend. Or, one unit of three hours could be covered each evening with the course running for five evenings. In some cases day-time classes may be preferable, with the course running for two and a half days. It will be up to the branch office to schedule school sessions in harmony with what is best locally.

3. This school is primarily open to the appointed elders in the congregations. It is recommended for the entire local body of elders of a congregation to attend the school at the same time. For this reason the Governing Body has authorized a special program whereby all the elders in a given branch area may be offered the same course in a comparatively short time, perhaps three to five weeks. This will be organized through the circuit overseers. Each circuit will have a Kingdom Ministry School of two instructors appointed by the Society. Sessions of twenty-five or so students in a circuit will be conducted in local Kingdom Halls until all the elders who desire to attend have attended this refresher course. Some circuits will have six or more sessions to complete the number of elders attending. An enrollment form filled out by the circuit overseer and finally approved by the branch office will guide and govern the enrollment in these schools.

4. In some countries congregations may have only a few elders or none at all, with ministerial servants serving in place of overseers, or in rare cases, some may not even have ministerial servants, yet those available are used to help local congregations keep functioning and handle correspondence. Some of these may also be brought to the school. This is left to the discretion of the Branch Committee.

5. The revised textbook is entitled "Pay Attention to Yourself and to All the Flock." A further refresher course may be offered periodically using additional textbook supplements if necessary. After each refresher course each student will be permitted to take his textbook home with him for further use. In this way every congregation will have several of these textbooks available for the elders to use to guide the congregations in unity and harmony. In countries that are under ban or where there are serious restrictions, branches may supply the congregations with at least one copy of the current revised textbook to be kept in a safe place for the local elders to use and to study on their own. When the circuit overseer visits, he can help the elders by teaching them from the book they already have on hand.

6. PIONEER SERVICE SCHOOLS: Pioneer Service Schools are established
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with the objective of training full-time publishers who qualify to open up new territories and organize new congregations. In quite a number of branch territories there are large towns and cities that need to receive a Kingdom witness. There are good prospects of starting new congregations in such places if qualified publishers are available. So pioneers, after training in the Pioneer Service Schools, will be used in this activity in their own countries if they are willing. Even in lands where a good witness has been given, much interest that is encountered could be developed by starting more home Bible studies. Pioneer Service Schools will provide training with this in view also.

7. Good central locations, probably where a Kingdom Hall is available, can be determined upon and classes of 20 to 25 students will be enrolled. The students will undergo a study course in lessons contained in the new textbook Shining as Illuminators in the World. The class sessions will be conducted by qualified brothers who are capable instructors. The study units can be spread over two weeks or covered in a shorter period, depending on the circumstances and the needs. In addition to class study and discussions, provision will also be made for application of the things learned right in the field, since certain hours will be set aside for participation in the field by both students and instructor. Those selected by the Society will be sent school questionnaires, and when these have been submitted, appointments will be made to attend, showing where and when.

8. Regular and special pioneers who have been on the list for at least a year and who are qualified otherwise may be invited to attend the school if their Preliminary Pioneer Service School Application has been approved. It will be appropriate for missionaries and wives of circuit and district overseers to be included in this program of training if they have been a year or more in their assignment.

9. Since some special pioneers and others attending the Pioneer Service School may have to travel some distance, there may be need for the school instructor to organize room accommodations as required. It may be that the local congregation publishers will be happy to provide such temporary accommodations. As far as may be possible students will not be asked to come from too great a distance.

10. The Society will care for the travel and food expense of special pioneers and missionaries attending the schools. Congregations in the larger centers may wish to contribute in some measure. It is not the wish of the Society that anyone become unduly burdened in caring for such expense. In each case the instructor will inform the branch office of the needs at each school location.

11. We are sure that this provision of the Pioneer Service School will be of assistance and encouragement to our full-time brothers and sisters, and eventually do much to extend the witness and result in the organizing of many new congregations of Jehovah's worshipers.

12. BETHEL ENTRANTS' SCHOOL: Some of the larger branches have arranged a program for new members of the Bethel family consisting of a series of thirteen class sessions of one hour, each preceded by a half hour

talk or discussion summarizing the current Watchtower study article. Certain appropriate lessons from a textbook designated for this purpose have formed the basis for the discussions and also for study during the week by the students. New members of the family are also given a preliminary series of four lectures relating to Bethel life, work schedule, health, study and other appropriate items. A brief outline of such topics is available on request from the Teaching Committee and can be adjusted by the Branch Committee to fit local needs as desired.

13. Bible reading is also a part of this program. Before completing the program for new members of the family, each one is expected to read the complete Christian Greek Scriptures during the first four months and then the Hebrew Scriptures during the remaining eight months of his first year at Bethel. Required reading also currently includes God's "Eternal Purpose" Now Triumphing for Man's Good and Holy Spirit--The Force Behind the Coming New Order!; however this can be adjusted to include other recent publications in your language that your Branch Committee deems advisable.

14. ADDITIONAL PROVISIONS: In Brooklyn upon completing the 13 weeks of classroom studies in the Entrants' School, new Bethel members attend the same four preliminary lectures. For the remainder of their first year they are kept in the same class groups as an extension arrangement with a volunteer Bethel elder conducting the current Watchtower study with them. Such an elder serves for two or three months at a time to help the younger brothers obtain more personal attention. The Bethel elder takes a fatherly interest in these new ones for this study that is held Monday evenings at the same time as the study for the rest of the Bethel family.

~~15. During the second year at Brooklyn Bethel members of the family are invited to attend a course of 28 studies of about one hour a week based on selected studies from the Pioneer School textbook, and the same arrangement may be followed in the branches. Classes are held alternate weeks following The Watchtower study. Two Bethel elders will alternate as instructors for each class group. A recess may be arranged during vacation season.~~

16. GILEAD SCHOOL: This school has been arranged for persons desirous of entering the missionary service and who have spent more than two years in full-time service. For additional details on qualifications, see chapter eight, paragraph two. The Gilead course covers twenty weeks and provides intensive training in Bible study and organization.

15. After their first year at Brooklyn Bethel if there are sufficient members to make up a class then members of the Bethel family are invited to attend a course of selected studies from the Pioneer School textbook, and the same arrangement may be followed by the branches if desired.

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~~15. During the second year of Brooklyn Bethel members of the family are invited to attend a course of 20 studies of about one hour each, known as the Pioneer School textbook, and the same arrangement is followed in the branches. Classes are held at intervals following the Watchtower study. The Bethel elder gives the instruction and helps for such class groups. It would be arranged for the local congregation.~~

16. GLEAD SCHOOL: This school has been arranged for persons desirous of entering the missionary service and who have spent more than two years in full-time service. For additional details on qualifications, see chapter eight, paragraph two. The Glead course covers twenty weeks and provides intensive training in Bible study and organization.

15. After their first year at Brooklyn Bethel if there are sufficient members to make up a class then members of the Bethel family are invited to attend a course of selected studies from the Pioneer School textbook, and the same arrangement may be followed by the branches if desired.

24. WRITING ARTICLES FOR THE WATCHTOWER AND AWAKE!

1. WRITING DEPARTMENTS: The Governing Body of Jehovah's Witnesses has approved of setting up writing departments on a permanent basis in a number of the Society's branch offices. The objective of the arrangement is: (1) to produce articles that are better adapted to the needs of the world field, and to avoid the "American" flavor that results when most articles are produced in the United States; (2) to include in our journals articles that are most helpful to Christians living under circumstances in various parts of the world, not just those conditions found in the United States; (3) to achieve a redistribution of the writing load; (4) to find additional individuals who are qualified to write and thus give greater diversity to the style of writing in our magazines, while also achieving a broader interest in our publications.

2. The branch representative of the writing department in the larger branches that have been asked to set up writing departments on a permanent basis will be responsible to supply finished copy to the writing department each month. He may work at this assignment full time. However, in cases where the assignment is on a part-time basis, he will give it priority over other things when that is necessary. At times these branch representatives of the writing department may get in touch with other branches, requesting certain information or special facts not available elsewhere. If this occurs, carbon copies of all such correspondence between branches should be sent to the writing department in Brooklyn. Branches that have not been asked to set up a permanent writing department are encouraged to contribute written copy for The Watchtower and Awake! as they have opportunity. In branches where there is a permanent writing department the brother caring for this department, as the branch representative of the writing department in Brooklyn, is considered a reporter for Awake! In other branches the branch coordinator is an Awake! reporter. If you have someone who is particularly qualified to write, we would encourage you to try to send in at least one article a year, or more if you are able. If there is no one in your branch territory who has writing ability, then we would not burden you with trying to write articles on a regular basis. However, you should keep alert to what is happening in your part of the world, and when an event occurs that would be of interest to your brothers and others in other countries, for example, if an earthquake or other calamity should strike, then you should be quick to tell us about it. If nothing more, you can send us news clippings and your report on such matters.

3. Those chosen as writers must be dedicated, baptized brothers or sisters in good standing with their local congregations and who have writing ability. They should be exemplary, modest, not inclined to talk loosely to others about their writing activity. Sisters may be found to be especially talented in writing articles of interest to women. However, they should not be used to prepare articles that are basically an exposition of scripture. Whenever anyone is given an assignment to write an article for The Watchtower or Awake!, that person should be given a copy of the memorandum "Writing for Our Journals." It is not necessary that the person read the booklet Working Together in Unity. However, the one in the

branch responsible for sending in the article should be well acquainted with this publication and follow its rules when editing material submitted. This will do much to assure that articles will be usable for publication. If the material and the quality of the writing are excellent, an article will be used.

4. PREPARING MATERIAL: The subjects on which articles may be written are quite varied. Some articles will deal with spiritual matters, and these should be written by brothers. Awake! articles may be on such subjects as commerce, economics, government, national customs, science, religion, geography, various occupations, history, social science and natural history. Since the articles will be read by people in many lands, the subjects and titles should have broad appeal. They do not have to be about the country where the writer is located, although they may often beneficially contain material that reflects the relationship of that country to the subject. This can be accomplished by doing research in books and periodicals published in that land and by mentioning places and customs peculiar to that country, if it is appropriate to do so. There may be other more resourceful ways to achieve this goal.

5. Time in which to do the work of writing will vary with the individual. Those who are not in full-time service can work matters out according to the free time they have available. Bethel family members who are given the privilege of writing can be asked whether they are in a position to do this on their own time or will need working hours. Some may be happy to use evening hours, or weekends for this type of work. None, however, should be discouraged from asking permission to use working time for such an assignment. Generally the morning hours rather than late evening hours are the best time for writing. A missionary, special pioneer or regular pioneer can be granted a time allowance by the Branch Committee if this is needed to care for a writing assignment. In most cases allowing the equivalent of a whole work week should suffice for an article. In some cases the assignment will not require that much time, whereas in others more time will be needed. For those in missionary or special pioneer service, it would be best to care for a writing assignment within a single calendar month.

6. Article previews should be submitted in most cases before an article is written. In a branch having a permanent writing department, the brother in charge of this work will be expected to work closely with the writing department in Brooklyn. In most cases he will submit his suggestions for articles to Brooklyn for approval before proceeding with the actual writing of the articles. This will act as a check preventing two branches from preparing articles on the same subject. If ideas for articles are submitted by other individuals in the country, the representative of the writing department can attach his own notes to such an article preview when sending it to Brooklyn. The Brooklyn writing department may have other suggestions to offer as to what should be incorporated in the article. These article previews should bear the name of the prospective writer as well as the suggested title. They should be dated and should bear the signature of the writing department representative and of the branch coordinator. Generally it is preferred that these previews be in

outline form, complete with introduction, body and conclusion. Of course, it is understood that if the article is approved, the writer may make some adjustments in the outline as he works on the subject. Branches that do not have a permanent writing department are also invited to submit preview outlines for prospective articles, sending these directly to the writing department in Brooklyn. All article previews should be sent in separate unnumbered letters, not including other subjects, so that they will receive prompt consideration.

7. At times the branch representative of the writing department or the Awake! reporter in branches not having a permanent writing department may choose to submit a complete article instead of sending a preview outline to Brooklyn. Probably it would be preferable to handle matters in this way when some newsworthy event takes place (such as an earthquake or disaster), since we want to publish this material in the earliest possible issue of Awake! Of course, the copy submitted under these circumstances should be well written and ready for publication. First-person news reports not only are factual but have life and interest that can never be captured in an article that is based on other news sources. Be careful about covering political events, since we are neutral as to politics and avoid taking sides. Nevertheless, at times we can report on governmental news, as well as other events that are likely to interest our readers.

8. Field experiences and life stories have been used in The Watchtower and Awake! Often the circumstances, attitudes and customs of the people living in the country where these articles originate are reflected in what is written. We should be sure that there is an obvious and worth-while point made by the experience or the life story.

9. In addition to suggestions for articles that you would like to write, there may be other articles that you feel would be of value to readers of The Watchtower and Awake! For instance, from time to time subject material for a semi-special issue of one of our journals might be developed. If your writing department or branch does not feel that it can handle such a subject, feel free to submit outlines for such a semi-special issue and perhaps it can be worked out with cooperation from writing departments in other branches. Also, there may be topics or questions that could be handled in Scriptural articles, though you may not have anyone in your branch territory who is in position to prepare such material. The writing department in Brooklyn would be pleased to receive your suggestions.

10. If you receive worth-while news clippings, we would appreciate having you send them to the writing department in Brooklyn. You can determine the type of items that are likely to be of use by observing the material appearing in "Insight on the News" and "Watching the World." Items from newspapers and magazines as well as quotations from books should be accompanied by the complete name of the author, publication, its place of origin, its date and page number(s). Kindly mark the specific article--possibly putting a check opposite any statements of particular interest--and send it to the writing department in Brooklyn in its entirety. Please submit a good English translation for any foreign-language clippings or

copies of material that you send to Brooklyn. Kindly direct these letters to the "Writing Department, Clippings Desk."

11. POINTS TO CHECK BEFORE SENDING IN ARTICLES: Before signing and submitting an article to the writing department in Brooklyn, the branch representative of the writing department or the branch coordinator (in the case of branches lacking a permanent writing department) should read the article very carefully. It should have a good title, an interesting introduction, a well-outlined and developed body and a fitting conclusion. The article should be appraised in the light of what is said in the memorandum "Writing for Our Journals." It should be good enough to publish for millions of readers. Also, have in mind the possible effect of the article on the people living in your territory. Sometimes it is best not to say certain things, even though they are true. Be careful not to submit material for publication that might cause difficulty for our brothers or for the work in your country. There are many things about which we can write that will not hurt our work and may actually engender good will. Of course, no matter what is written, the truth should be presented. Nevertheless, we can be tactful about how we say things.

12. Be sure that the article is carefully documented. There should be clear indication of where the writer got the information. If clippings were used, these should be sent along with the article. In the event that quotations are made from magazines, newspapers or books that are not sent with the article, please be sure that the date, the name of the publication, the author, the page number(s) and the language in which it is published are shown on the copy. As examples of documentation, please see Awake! of April 22, 1972, pages 3-29; February 22, 1975, pages 17-23.

13. When an article is sent to the writing department in Brooklyn it must be accurate in every detail. Basically, that responsibility rests with the writer. We should use as writers only individuals who we know will do dependable research and present the facts carefully. However, when the branch coordinator or the branch representative of the writing department reads an article and sees anything at all in it that raises a question, this point should be checked with the original writer, or it should be looked up to make sure that what is said is absolutely right. If the point is in error, an appropriate correction should be made. Similarly, if statements are ambiguous, this circumstance should be corrected. Matters should be expressed, not only with a view to explaining them, but so that they will not be misunderstood by translators or by readers. Avoid use of expressions having unnecessary political or propagandistic overtones.

14. If the article you are submitting contains the translation of a quotation from any source that is printed in a language (other than English) in which The Watchtower or Awake! is published, a copy of the quotation in the original language must be sent with the article. An exception to this is if your branch is the only one that does the translating of either journal into the language of the quoted material.

15. Where possible, photographs or pictures should be sent along with the article. This will help the artists to make good illustrations and give the article real local color.

16. Any article that is sent to the writing department in Brooklyn should bear the name of the writer. It should also be dated and the name of the branch should be given. In the upper right-hand corner should appear the branch coordinator's signature as well as that of the branch representative of the writing department in cases where a permanent writing department has been established. Such signature(s) would indicate that everything is in order and that the article is approved for publication.

17. If articles of local interest that have been prepared by your branch are used in certain-language editions of Awake!, please be sure to send a copy together with a good English translation thereof to the writing department in Brooklyn. (See Translating, paragraph 24.)

18. All correspondence and articles from branch writing departments will be channeled through the branch coordinator, the same as other branch correspondence.

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25. T R A N S L A T I N G

1. The printed message of the Kingdom deserves the best expression and grammar. All publications are originally written in the English language and then sent to branches to be translated. The translator should get the true spirit and understanding of the publication and then make an accurate translation. You have noted the high quality of the language used in The Watchtower and Awake! magazines. A translation should be of the same high quality in grammar and in choice of words. Translations of the Society's publications should be understandable, easy to read, and, above all, convey the truth as it is expressed in the original English.

2. In each branch that handles translation work, the booklet Working Together in Unity should be read by every Branch Committee member and by every translator so that they understand the Society's policy and the relationship between the writer and the translator and between the translator and the proofreader. The matter of good translation cannot be overstated, and it is essential that when a manuscript is sent to the printing plant the manuscript be practically perfect. Please make all changes in manuscript before it leaves the hands of the translator and proofreaders. You should have the one who will later proofread galleys read all copy before sending it to the printing branch. A proofreader has no right to change the translation. He may make suggestions to the translator, but the translator must decide whether to adopt or reject these suggested changes before the translation goes to the printing branch.

3. Two translators usually do not have the same ideas about how to translate the same thing. Therefore, the assigned translator or, if necessary, the brother in charge of the department should decide on any queries raised by the proofreader. If someone else is going to do the proofreading after typesetting, then that proofreader should read the translation before it ever goes to the printing branch. All correction should be done on copy first, not after it is set! When the galley proofs come back to the proofreader, they must be read and checked against copy. The proofreader should not retranslate anything. That would mean resetting many lines, sometimes resetting whole paragraphs. Please send in perfect copy. Do correcting before setting, not after. The extent of proofreading responsibility is to see that final type forms conform to the original copy.

4. The printing branch tries to get production on new publications. When it receives new manuscript it puts forth every effort to get that copy out in book, booklet or magazine form, but it cannot make progress if the translators and proofreaders make a lot of changes after the original copy is set in type. If the printing branch makes a mistake in typesetting, it will be only too happy to make the corrections. It is the typesetter's mistake. But if the translator fails to guard against errors in his translation due to thinking that he can change or correct his copy when it is in type form, then that is wrong thinking on the part of the translator, and the same would be true of the proofreader or a Branch Committee. We repeat, if you are going to get things through and produce literature in printed form, then you must arrange to have perfect copy for the typesetters.

5. EXTRA COPY OF MANUSCRIPT: So as to save postage and probably some time, it will be a good thing for the translator or proofreader to keep a carbon copy of the manuscript exactly like the copy that was sent to the printing branch. If you have proofread and corrected your manuscript, then your carbon copy should be marked the same. It should be exactly like the copy that was sent to the printing branch.

6. When you send your manuscript to the printing branch, please put a note with it advising whether you have an exact carbon copy, or say on the note that you must have the manuscript returned with the galleys. But to avoid loss and extra work it is advisable to keep an exact copy.

7. HANDLING TRANSLATIONS: Usually in the annual letter from the Governing Body to the branches it is stated what books or other publications may be translated, and into what languages. If this approval is granted then a branch may go ahead with the translation, but if you do not get started on this for a year or more, please write the Writing Committee for approval. Similarly, before initiating the translation of any other publication, or of a magazine in a new language, you should first obtain approval. As you begin translation of any new publication, please send a letter to the Writing Committee with a copy to the Factory Committee OR Society's branch that will compose the type, stating when you expect to mail them the manuscript or film positives.

8. Whenever you begin translation for the first time into any new language, please advise the Writing Committee in a separate memorandum, sending copies BOTH to the Factory Committee AND to the branch that will compose the type. This will permit gathering the technical information needed for processing the new language.

9. Generally, the translation of any book should be done by one person so that terms and expressions will be uniform; others should proof-read it carefully. On a major project such as the Bible or the Aid book, more than one translator may be used if you first get the approval of the Writing Committee. Before any translated copy is sent to the printing branch, it should be signed by the translator and a qualified member of the Branch Committee as having final approval.

10. TRACTS: Any folder, tract or Kingdom News may be translated into any language after obtaining approval from the Writing Committee if you have a good translator. However, do not translate material that will be of no value to your country. The Branch Committee should be selective in what material will be best suited for the territory. Tracts need not be printed in four colors. In small quantities it generally is too expensive. If you are starting translation in new languages that we have not used before, you may wish to start out with a tract such as Kingdom News. Then you will see how your translator does. After that go into a thirty-two-page booklet. See how this is received by the public and then do more booklets and eventually go into magazines or books.

11. NEW WORLD TRANSLATION: The New World Translation of the Holy Scriptures will not be translated into any language other than those approved and arranged for by the Writing Committee. If you do not have the New World Translation in your language your translator should have been instructed that when translating magazines or books he should translate the New World Translation scriptures quoted in the publications and keep a card file of these particular scriptures in his language. In this way we will always be translating such scriptures the same way in the future. This file should be in card form and always handy to the translator. Eventually he will have made a translation of thousands of texts, and it will prove to be a convenience to the translator to copy the scripture from this card file instead of always doing it anew. If duplicate files are kept for use by other translators, all of these should be kept up to date.

12. This is not to say that every scripture from the New World Translation appearing in the publications must be translated. If you have a good modern translation in the local language that brings out the general meaning just as well as the New World Translation, use it. However, if there is an advantage somehow in using the New World Translation, as when a particular point in question is brought out by the New World Translation, then it should be used, and the whole text should be translated as it appears in the publication. If just one word or phrase is inserted in the text from the New World Translation, then it should be placed in brackets [], and the New World Translation shown as the source in parenthesis (NW) inside the brackets.

13. TRANSLATING MATERIAL FOR THE WATCHTOWER AND AWAKE!: The English editions of The Watchtower and Awake! magazines are always published first. Translators cannot begin translating these magazines until they are printed in English. The only exception are those few cases where the Governing Body wants an article published in the other languages at the same time as the English, in which cases the translators are sent early galley proofs. So it is not necessary to write Brooklyn and ask for copy for The Watchtower before it is published. If your edition of The Watchtower comes out on the first and fifteenth of each month the same as the English edition, you will have to stay far enough behind the English issues so that your translation can be made and printing schedules met.

14. Please furnish copy for all ads and announcements with the manuscript. This will keep your magazines up to date, as they should be, and it will avoid a last-minute rush of trying to get announcements in.

15. On the second page of The Watchtower and Awake! appears the average number of copies printed of that edition in all languages. You can continually change the number in your editions to match the latest figure in the English Watchtower and Awake! The translator and proofreader should be alert to keep this page up to date in all respects, including addresses and prices. Do not let it get so far out of date the printing branch has to remind you. The proofreader should supply copy from time to time so that the publisher's page can be kept current.

16. WHAT TO PRINT IN THE WATCHTOWER AND AWAKE!: The Watchtower

magazine should always carry the study article regardless of language or number of pages. Some magazines are of only sixteen pages and therefore you can print only the study article plus some filler material. Furthermore, some Watchtower editions of sixteen pages in different languages are printed only once a month; so some study articles must be skipped. The Writing Committee sends out a letter, usually in December each year, instructing which study articles should be translated and published in monthly editions. Where The Watchtower is published twice a month, then, of course, the study articles will always be published. As to other material to put in, we leave the selection to the Branch Committee. Some Branch Committees have passed this responsibility on to the translator, but it seems best for the Branch Committee to give final approval.

17. In order to make the various editions of The Watchtower more appealing to the people of various language groups throughout the world, there is no objection to your dropping occasional filler or secondary articles that you feel would be objectionable or lacking interest to the people of your country generally. In their place you may select material from Awake! (if you are not using it in an edition of Awake! in that language) which you believe would be of benefit to the people of your country. Generally the articles thus selected should be articles that are not of a purely secular nature, as this would not be in harmony with the general make-up of The Watchtower.

18. As to the Awake! magazine, selection of articles to be translated should be made by the Branch Committee, or they at least should approve the selection before translation. Where we cannot publish all the material that appears in the English Watchtower or Awake!, then the best for the territory should be selected.

19. In some foreign-language editions of Awake! the Branch Committee may not wish to translate "Watching the World." They may prefer to write their own copy for "Watching the World" instead of using outdated material. Or they may want to translate articles from earlier issues of Awake!

20. The study articles of the December 15 and January 1 issues of the English Watchtower are usually published in all language editions of The Watchtower. The December 15 issue deals with the text for the coming year, and the January 1 issue sets out the past service year's report. Both of these articles should be published as early as possible in the semimonthly, foreign-language editions of The Watchtower.

21. SECONDARY AND FILLER MATERIAL: When manuscript is sent to a printing branch sufficient copy should be sent in for the whole magazine, that is, enough copy to fill all the pages. Original copy should include all copy associated with illustrations, charts or other items not part of the text, such as captions and illustrations. This permits completing the magazine, including any art work, without delaying some items until second page proofs. Branches should always supply enough filler material with the copy, so that when pages are made a filler article can be put in to complete a page if there is vacant space. We should use to good advantage all the printing surface in the magazine. A translator should be

able to calculate how much copy he must translate for each issue. He knows how many pages it took for the previous one. He can easily determine how many typewritten pages are needed for each issue. It never hurts to have a surplus of copy, especially in the form of fillers, short items three to twenty lines long, because fillers can be used in a following issue if there is a shortage of material. Always be sure to furnish enough copy in addition to the study article for each issue.

22. Any manuscript sent in for a particular edition should be marked for that issue. The Branch Committee should decide, too, what articles should go in the magazines as filler material, and see to it that they are translated and that copy is all mailed at one time.

23. Other material that can be used for filler material is that from the Yearbook, such as the daily comments on the text for each day. Some Branch Committees have the translator only translate the texts, not the comment, and then give the reference to the comments in The Watchtower of their language issue. Others find it good to translate some items from reports on different countries that appear in the Yearbook, especially outstanding experiences, which they feel will be the most interesting to their readers.

24. Branches translating Awake! may fill an average of up to ten percent of the total pages of their Awake! magazine with local material that has been read and approved by the Branch Committee. Some articles that will be of special interest to the people of your country may be written by one of the writers in your country. You do not have to do this in every issue, but you have permission to do so if you wish and believe it will help the circulation of Awake! Such locally-written articles must be translated into English after publication and sent to the Writing Committee for the English Awake! together with a copy of the material in the original language. The English copy should be marked "Translation from (language) Awake! Date of Issue Written by" Any news clippings quoted should be attached, with the quoted portion marked.

25. THE TRANSLATOR'S RESPONSIBILITY: Serious responsibility rests upon a translator. He is responsible to see that what is published in the English Watchtower is translated clearly and exactly for a foreign-language edition. He is not the author. He should strive to convey precisely the ideas of the author. He has no liberty to insert his own ideas. If, because of lack of space, something must be taken out of an article, then it is the responsibility of the Branch Committee to tell the translator what should be deleted. Harm may not be done by not saying something, but great harm can be done by someone's putting in his own ideas not in accord with the truth.

26. A translator does not have the privilege to summarize a paragraph and put it in his own words. The work of a translator is to get the exact thought of the author and set it out in another tongue. Therefore, a translator must be a trustworthy and faithful person in presenting what the author has stated. If any major changes are necessary, then it is

best for the Branch Committee to get in touch with the Writing Committee. For the translator to present his ideas or summarize an article is just like his writing it. He is giving his interpretation of the ideas, not the whole expression. A translator is always to endeavor to give the exact thought content as expressed by the author.

27. In some branches, sisters do a great amount of the translation work. However, it is preferable where circumstances permit for a capable brother to read final translated copy, and the sisters should respect his judgment in the event he requests any changes that he believes may be necessary for accuracy of translation. In the event the translation of a passage presents a problem with regard to doctrine, policy or mode of expression, he may wish to consult with the Branch Committee to have the problem resolved. While we value the devoted work of our sisters on translation, the principle of headship requires that brothers must decide, after weighing the pros and cons on problems that may arise, and we believe the sisters will respect this divine arrangement.

28. The brother responsible for assigning articles for translation should have in mind the background and capabilities of the translators. Thus sisters may be the more capable in translating articles about the home, women's occupations, the beauties of creation and the like. Articles on the Christian congregation, duties of elders, teaching, counseling, field service, etc., could be better translated by brothers who are well acquainted with these fields, if capable brothers are available for such translation. However, there may be some articles that deal with Scriptural matters of a general nature that might be translated by either a brother or a sister.

29. REGULARITY AND COSTS OF THE WATCHTOWER AND AWAKE!: The languages into which The Watchtower and Awake! are to be translated and printed must be approved by the Writing Committee. If it is once decided that a magazine will be published once a month or twice a month, then the translation must come through regularly. Subscribers expect it and have paid for it. It should come through on schedule and the printing should be done according to schedule.

30. The Watchtower and Awake! magazines in all languages should be able to bear their own costs. The production costs of the various-language magazines should be covered by receipts from subscriptions and from distributors' copies. Printing branches should receive enough money to cover the cost of paper, typesetting, mailing and translation, with a little excess if that is possible for advancing Kingdom interests in your own country. It is not desirable that magazines be offered to the people at less than the cost of printing and distributing them. Magazines should support themselves. The Society must often subsidize the publication of new editions of magazines, but in time each should bear its own burden.

31. It is not necessary for branches to use a second color in addition to the black unless you know the Society can bear the cost and it will add something to the magazine in the way of distribution. It is fully appreciated that many branches would like to have their magazines in two colors, but this is a matter to be decided by the Publishing Committee.

Can the Society afford to print your edition in two colors? There is no objection to your making recommendations and showing the Publishing Committee how it can be done and what costs will be involved. At all times we are anxious to improve the standard of the magazine and increase its circulation. If a Branch Committee believes color would help and the costs would be covered by the distribution of subscriptions and distributors' copies, the Committee should make its recommendation.

32. TRANSLATION PROBLEMS: At times certain words and expressions appear in the English text that are difficult for people to understand in some other parts of the earth. For example, where "ice cream" is unknown, the translator may wish to recommend using some local delicacy that will delight the children. Similarly, there may be unfamiliar animals, flowers, plants, etc., that it would be better to change to something that will be understood locally. Hence, if the translator comes upon words and expressions he believes would present a problem, alterations in the text may be made as follows:

33. For dated publications, such as The Watchtower, Awake! or Our Kingdom Ministry, the translator should submit his suggestions for changes to the local Branch Committee. If the Committee approves, he may then insert the changes, and the Committee should report the changes to the Writing Committee.

34. For undated material such as books, booklets and other publications of a permanent nature, the translator should submit his recommendations to the Branch Committee and they, in turn, can send these to the Writing Committee for approval before the changes are made.

35. Changes in artwork should be handled in the same manner. If the Branch Committee feels it is advisable to substitute, for example, an African for a Westerner, such changes can be made as outlined above for text changes. Hence, if the artwork is in dated publications the Branch Committee may give the approval, and the artwork can be done locally provided someone is available who does first-class artwork. When the publication has been printed, a memorandum explaining the change, with a printed copy of the altered page attached, should be sent to the Writing Committee. If, on the other hand, the change in artwork is to be done in an undated publication, then the suggested adjustment, with a preliminary art drawing, should first be submitted to the Writing Committee for approval.

36. MONTHLY WATCHTOWER EDITIONS: A schedule of study articles selected from the semimonthly English language magazines is sent to translating branches periodically--usually twice each year. However, if the Branch Committee feels that for some issue of The Watchtower other recent study articles would be more appropriate to their local territory, they may make the substitution, and advise the Writing Committee of the adjustment.

37. QUARTERLY EDITIONS OF AWAKE!: These are now being published in a number of languages where semimonthly or monthly editions cannot be prepared. They are proving to be a fine stimulus in many territories not previously served by Awake!, including places where there are restrictions on our work. They are not listed on page two of Awake! as "Editions Available by Mail," on

a subscription basis, but are available as distributors' orders only. The cost is the same as for the regular editions. If they are exportable by the printing branches, they are listed in the Cost List and in the mailing lists sent to the branches.

38. Branches that believe that parts of their territory could be served well by a quarterly Awake! in an additional language are encouraged to write their recommendations to the Writing Committee.

39. LISTING TRANSLATIONS: On page two of your magazines, or on the publisher's page of books, booklets, etc., you should indicate which Bible translation is used primarily. Where you have the New World Translation in your language you may follow what is done in recent English publications. Otherwise, you may use the translation that you consider to be the best in your language, stating: "Unless otherwise indicated, Scripture quotations in this book [or magazine, etc.] are from the _____ translation. Where NW is shown following a quotation, it indicates that the translation is made from the English-language New World Translation of the Holy Scriptures, New Edition of [date]." Of course, the latest edition of the New World Translation will normally be used. Where you quote primarily from the New World Translation you might state: "Unless otherwise indicated, Scripture quotations in this book [or magazines, etc.] are translated from the English-language New World Translation of the Holy Scriptures, New Edition of [date]."

40. DOCUMENTING ARTICLES: When articles are submitted for possible publication in The Watchtower or Awake! or as a brochure, booklet, etc., it is important that they be properly documented. Do not simply put a bibliography at the end of the article. Throughout the article, please put reference numbers in brackets at the end of quotations and next to other details that should be documented. Then attach to the article a separate sheet listing the sources alongside the numbers. This information is useful to us in many ways, and may even determine whether an article can be published or not. With the first reference to each source document, please show the following with regard to books: Full title, author's name, date published, place of publication, volume and/or page numbers. Regarding magazines and newspapers: Full name of publication, a clear statement as to whether it is a magazine or a newspaper (some translators have to know this), city and state and country where published, full date, page number. Subsequent references to the same publication may be abbreviated.

41. If there are direct quotations from sources (other than the Bible) in your article, please submit either the clipping itself or a photocopy thereof if the material is in either English or any other language for which your branch does not do the regular work of translation. If you are aware that a particular quotation that you use has appeared previously in the Society's publications, please state where it is. Branch Committees can check that the above details are being supplied when sending in articles.

26. P R O O F R E A D I N G

1. Proofreading involves two broad areas. First, there is proofreading of original copy before it is submitted to the printing branch for typesetting. This proofreading is to ensure that the copy is precisely what should be typeset and that it conforms to the principles of perfect copy. (See chapter 25, paragraphs 1-3.) This involves not only translation but also spelling, grammar, punctuation and aspects of style to conform to the Society's standards. Second, proofreading involves the checking of proofs of the typeset material to ensure that the typesetting conforms to copy and the Society's style, as well as to characteristics associated with a given language. The net result is that the proofreading process has confirmed that the typeset material represents precisely what we wish to print.

2. The great majority of translating and proofreading has to do with the publication of the magazines. Since these are dated publications, the printing branch schedules production to get the manuscript into type form as quickly as possible. After typesetting, the type is composed into pages. Page proofs are sent immediately, when necessary, to the translator for proofreading. Because this is dated material, these magazine page proofs should not be laid aside or held for any period of time before proofreading. Magazine page proofs should be proofread and corrections marked without delay upon receipt. Everything should be put aside to get the proofreading work done on magazines so that the magazines can be mailed on schedule.

3. When first page proofs are received, they should be compared to the original manuscript copy and any discrepancies in typesetting marked on the page proofs using the proofreading correction symbols given in the Working Together in Unity booklet. The best way to compare the page proofs to the original manuscript copy is through the use of what is termed a "copyholder." A copyholder is another person who reads the manuscript copy out loud in the presence of the proofreader who is checking the page proofs while listening to the copyholder read the manuscript. The copyholder must read and make audible expression of everything that appears in the manuscript copy, including not only the words but the punctuation, capitalization, paragraphing, italicizing and any peculiarities of style or spelling. In this way, the proofreader can keep visual attention fixed on the page proofs while being supplied with the necessary knowledge of the manuscript text through listening. Where possible, the same result can be obtained by reading the manuscript out loud in the above fashion and recording it on a tape recorder. Then the proofreader can listen to the tape recording while checking the page proofs.

4. After the page proofs have been read with a copyholder and compared to copy and corrections marked, they should be read again by another person, or by the same proofreader if a second proofreader is not available. This additional reading is what is called a "silent reading" since it does not involve the use of a copyholder, but the proofreader simply reads the page proofs alone. In this way, the proofreader can concentrate on those aspects of proofreading which do not depend upon the copy. This would be

such things as spelling, paragraphing, punctuation, consistency and so forth.

5. The above two-stage procedure of reading with copyholder and then reading silently constitutes in proofreading procedure one reading. When the proofreader is sure that the proofs have been marked so that the corrections will conform the type to copy, then the proofs should be returned to the printing branch by airmail whenever necessary to meet the schedule.

6. Normally, magazine page proofs will be corrected after the first reading and returned to the translating branch for a second reading. Whenever difficulties arise due to delays in the mail or other reasons that cause the proofs to fall behind schedule, this second reading of the corrected page proofs may not be possible. When the mailing schedule does not permit a second reading of the proofs by the translating branch, the printing branch must accept the responsibility to check the accuracy of the corrections that they make, based on the translator's correction marks on the first page proofs and the original copy. Letter checking may be necessary. In this way, it may be possible to meet the mailing schedule.

7. The proofreader should always initial every proofread proof of the type and every proof copy of any art work sent for proofreading. This assures the printing branch that each page and each proof of art work has been proofread, even though some may not have any mistakes marked on them. Otherwise, it appears that the proof was overlooked and not read.

8. A systematic approach to proofreading will increase quality and efficiency. It is important that accuracy be stressed. The following outline summarizes proofreading procedures for magazines. Magazines normally are paged at the time they are submitted for proofreading.

First Branch Proofs

- A. First, read all pages with copyholder (See paragraph 3.)
- B. Read pages again without copyholder (See paragraph 4.)
- C. Translator (or proofreader) prepares copy for:
 - 1. Contents page
 - 2. Cover, if not already supplied with original copy
 - 3. Study schedule
 - 4. Any fillers or advertisements needed to complete unfilled areas on the page proofs for which insufficient copy was supplied originally
- D. Check paragraphs and corresponding questions column by column for:
 - 1. No paragraphs or questions omitted from sequence
 - 2. Numbered in correct sequence
 - 3. Paragraphs begin in the same column as corresponding questions
 - 4. Multiple-part questions have all parts present and marked correctly: (a), (b), (c) and so forth
- E. Check any footnotes to see that:
 - 1. Each begins in same column as corresponding paragraph that carries the footnote reference symbol
 - 2. Symbols do not duplicate in any given column

- F. Check Scripture citations against English article adjusting as required where chapter and verse division differ in foreign language Bibles
- G. Check folios
 - 1. Page numbering is consecutive and on proper side of page
 - 2. Page running heading has name of magazine and issue date
 - 3. Circulation figure and number of languages that the magazine is printed in should be up to date with the latest in English
- H. Check any serial articles
 - 1. No material repeated or omitted
 - 2. Any serial number in proper sequence
- I. Check daily texts, if used
 - 1. Enough texts for each day of the month
 - 2. No months skipped or duplicated

Second Branch Reading

- A. Check on all corrections first, based on the first page-proof corrections
 - 1. Check that the reset lines individually have been correctly reset
 - 2. Check that the newly corrected lines have been inserted in the page in the right position
 - 3. Be sure that no good lines have been taken out or old incorrect lines left in
- B. Following the same procedure as outlined for the first branch reading; read the second page proofs with copyholder and again silently
 - 1. Where two individuals are available for proofreading, it is preferable that the individual who did the silent reading on the first page proofs do the reading with copyholder on the second page proofs. Similarly, it is preferable that the one who did the reading with copyholder on the first page proofs do the silent reading on the second page proofs
 - 2. This reading is to ensure finally that the page proofs conform to original copy. It is important that copy changes not be made at this point. Copy changes should not be made after a publication is set in type. This becomes especially critical in second page proofs since they will not again be seen by the translator
- C. Compare to be sure that the titles of the articles are consistently presented in all their locations
 - 1. Table of contents, cover, study schedule and article title page
 - 2. The presentation in each of the locations should be consistent as to spelling and capitalization, subject to the rules governing a given language
- D. Study schedule
 - 1. When used, dates shown are all Sundays
 - 2. Schedule begins where previous one left off. No duplicating or skipping of weeks
 - 3. When a question considers two or more paragraphs in together, the study schedule should not begin or end within that paragraph grouping but only with the first paragraph in the group

4. The page number should be correct in designating where the week's study begins

9. The foregoing discussion outlines the basics in proofreading magazines. However, when questions arise in coordinating matters with the printing branch, it is good to discuss such questions or problems with the printing branch. For additional detailed information and assistance, the Brooklyn headquarters can be written. The booklet Working Together in Unity will also supply additional instructions.

10. We want our magazines to be of the highest quality when they reach the public. This includes not only the appearance of the publication, but even more importantly the accuracy of the text. Many complimentary remarks have been received respecting the high quality of The Watchtower and Awake! magazines both in the English language and in other languages. It is hoped that the high standard will be maintained in every language.

11. When proofreading publications other than magazines, such as books and booklets, the above principles of first and second reading must be modified according to the particular publication being proofread. In such cases, it is best to coordinate the procedures with the printing branch involved. It is always possible to write the Brooklyn headquarters for detailed information on book and booklet proofreading, as well as other types of proofreading.

12. In connection with booklets, the rotary presses used in Brooklyn and a number of printing branches are designed to print two 32-page booklets with each revolution of the press. Therefore, 32-page booklets are doublecast, that is, there are two identical sets of type. Therefore it is necessary that proofs of both sets of type be proofread and marked so that when corrected they will be identical in all respects. These are not duplicate proofs, but represent two sets of type that must be identical after corrections are made. Both sets of proofs should be returned to the printing branch.

27. ZONE OVERSEER SERVICE

1. When it is conveniently possible, a zone overseer visit will be arranged for each branch approximately once a year. The zone overseer is sent out as a representative of the Governing Body to aid the branch personnel in handling their assignments and to see that matters are being conducted in accord with the Scriptures, and in harmony with directions from the Governing Body. He may be a member of the Governing Body or another qualified brother. During the visit the zone overseer is accessible to all members of the Bethel family for discussion on work that is done at the branch, or on personal matters on which help is required by the individual.

2. During the visit a talk will be given to local Kingdom publishers at a place and time arranged for by the Branch Committee. The time should be one that is convenient to the majority of the publishers who will be invited to attend.

3. During his stay at the branch the zone overseer will meet with the Branch Committee who will be prepared to discuss questions or problems affecting the Kingdom work in the territory assigned to that branch. There will also be a meeting with at least one of the traveling overseers in the country in order to consider the conditions in the field and the congregations. Also, if there are missionaries in the country, there will usually be a gathering of the missionaries with the zone overseer and the Branch Committee unless you are advised otherwise. In some places due to the distance and expense involved in bringing all of the missionaries to one location, you may arrange another place for them to meet with the zone overseer, perhaps on his inbound or outward-bound trip. (See also chapter eight, paragraph 41.) The Branch Committee will arrange for these things.

4. The zone overseer will be able to observe whether correct procedures are being followed in each branch that is visited and before leaving the visited branch will make suggestions as necessary to assist in providing for conformity to the Scriptures and the branch procedures. He will be especially interested in the spiritual condition of the branch field and in helping to build up the spirituality of the flock. It will be his responsibility to prepare and send to the Governing Body at Brooklyn a detailed report on each territory visited and also send in the completed Questionnaire for Zone Overseer's Visit.

5. The wife of the zone overseer may travel with him at the Society's expense if they so desire whenever the trip will require ~~ten calendar~~ fifteen days or more. She will be assigned work during the regular working hours in the field service with local publishers or in a Bethel home or branch according to the circumstances. For any trips on Society business requiring less than ~~ten calendar~~ fifteen Bethel working days, any working days that are used by a wife in traveling with her husband will be counted as vacation days and her travel would not be at the Society's expense. The same principle would apply in the case of other representatives of the Society such as missionaries, circuit or district overseers, or members of a Branch Committee, and Bethel family who may be sent out on special assignments that require them to be

away from their regular assignments for ~~ten calendar~~ fifteen Bethel working days or more.

6. By having a thorough discussion of the activities of the branch and the work in the field, there should be a stimulation of Kingdom activities and improvement in the service that is provided to the brothers throughout the world through the branch organizations. The Branch Committees can aid the zone overseer in covering all the important matters by having their data and questions thoroughly prepared ahead of time and available to the zone overseer immediately upon his arrival at the branch. The Questionnaire for Zone Overseer's Visit to Branches (A-26) should be filled out in duplicate prior to his arrival.

7. While he is with a branch, the zone overseer will usually pre-
side at the Bethel table.

28. RESPONSIBILITY OF BRANCH COMMITTEE MEMBERS

1. The first responsibility of each member of a Branch Committee is to Jehovah God. He must appreciate his relationship to his Maker and he must give him exclusive devotion. Doing this, he will want to be faithful in Jehovah's organization and his service to his brothers. He will recognize, too, that Jehovah places members in the body as it pleases him. Having been placed in the position of a member of a Branch Committee, he will certainly want to be faithful in his service. At no time should a Branch Committee member get the attitude that he is very important and thus can never be replaced, because if that attitude exists he will not be of genuine benefit to his brothers and in due time may have to be replaced. It is especially important that members of the Branch Committee cooperate together, thus setting the proper example.--Ps. 133:1; Phil. 2:2-4.

2. DEALING WITH PEOPLE: The attitude of the Branch Committee member should be one of friendliness and loving-kindness in dealing with his brothers as well as with businessmen and officials. In some instances he may be a stranger in the country where he serves. If so, he should recognize that the people of that country have a measure of pride in their land, their culture and their manner of doing things. They were raised to appreciate the things around them. They rightly feel they are just as good as other people in the world. Whether a foreigner to the country or not, a Branch Committee member should never take the position that the people he serves are ignorant, or that they are below standard, and thus speak to them as inferiors, but, rather, he must deal with them in kindness and try to please them. He must maintain a good reputation on behalf of his heavenly Masters and set a good example at all times in work, morals and field service.

3. Officials in small countries generally feel as proud of their country as do those in large countries. They do not like to have anyone speak ill of them and make them feel inferior. You can get good results by being kind, loving, peaceful, self-controlled, showing the Christian spirit and being decent to people. Causing friction and using strong, harsh language against anyone causes distrust. Branch Committee members should learn to always control their spirit and keep alert when doing business with officials, businessmen or anybody else. Keep in mind that officials have the right to say who goes into their countries and who may live there. It is not our business to tell them how to run the country. We may be able to have missionaries there and do many things only because of their kind consideration. Let us show appreciation. If you do that you will always get better results. Always be tactful and remember it is Kingdom interests we are interested in primarily.

4. KNOW THE ORGANIZATION: Branch Committee members, whether in a large or small branch, should seek to become acquainted with all the operations carried on in the branch. They should study to see how the work can be done in the most effective and beneficial way and do all they reasonably can to help it to be done that way. A Branch Committee should know if the brothers are producing the best they can and, if they are not,

they may be able to show them how to do better. They should be in position to speak to people intelligently about their problems and difficulties in connection with printing, housekeeping and the field service. They should check from time to time with various departments to see how things are going and not leave it up to other people to carry all the responsibility. They share the responsibility. Branch Committees should be interested in everything in connection with the Kingdom work in their country and should seek to expand the work and to carry it on most effectively. Branch workers should love their work and want to see the work improve and increase. All should do everything within their power and with Jehovah's help to get the Kingdom work done.

5. Branch coordinators as well as elders overseeing various departments will find it helpful to keep a calendar of activities. This will assist in making sure that matters that are coming in the future, even though only once a year, will be handled on schedule and not overlooked. This may include such things as the actual count inventory ~~at~~ of equipment & supplies at the end of February and August, scheduled cleaning of Bethel rooms, mailing of reports, the annual write-up, numbering letters starting September 1, crediting vacation time and personal expense accounts, payment of rents and taxes and a variety of other things.

6. A wonderful trust has been committed into the hands of the Branch Committee. They should appreciate thoroughly what a privilege Jehovah has given them, and they should look well to the interests of the work and the brothers in the territory. Keep alive spiritually and "in the morning sow your seed and until the evening do not let your hand rest; for you are not knowing where this will have success, either here or there, or whether both of them will alike be good."--Eccl. 11:6.

7. As overseers in the Christian congregation, all of us "are keeping watch over . . . souls as those who will render an account." (Heb. 13:17) This emphasizes our great responsibility before Jehovah God in looking after the ones who belong to Jehovah. Paul expressed it well: "Pay attention to yourselves and to all the flock, among which the holy spirit has appointed you overseers, to shepherd the congregation of God, which he purchased with the blood of his own Son."--Acts 20:28.

8. Be of good courage and keep going forward with this work. We count it a privilege to be working together with you in the wonderful service of Jehovah.

Your brothers and fellow servants,

Governing Body of Jehovah's Witnesses

December 15, 1977

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